

AMRAM, HAHN & SUNDLUN

PHILIP WERNER AMRAM
BRUCE G. SUNDLUN
GILBERT HAHN, JR.
MARK B. SANDGROUND
GERALD SCHER
BARDYL RIFAT TIRANA
JACK C. SANDO
MARSHA E. SWISS

COLORADO BUILDING
WASHINGTON, D. C. 20005
TELEPHONE STERLING 3-3344
CABLE ADDRESS "HASUN"
TWX 710-822-0137
INTL. TELEX 64273

August 29, 1969

Internal Revenue Service Center
11601 Roosevelt Boulevard
Philadelphia, Pennsylvania 19155

Re: Washington Institute for Quality Education
Identification No. 237006817
Form 990-A(SF) for Period Ending 2/28/69

Dear Sirs:

Enclosed is the Return of the captioned exempt organization for its first fiscal year ending February 28, 1969.

Please let us know if you have any questions or need any further information in regard to the return.

Very truly yours,

Amram, Hahn & Sundlun

*Ray Jones
H. St.*

BRT

Enclosure

bcc: Mrs. Tina Lower (w/encl.)
Mr. Julius Hobson (w/encl.)

Note to TL and JH: The first annual report approved by WIQE's Board on March 11, 1969 indicated disbursements of \$5,125.27 and a cash balance as of February 28, 1969 of \$1,874.73. The actual cash balance after payment of all seminar expenses was (as reported on the return) \$1,848.15, indicating receipts for an additional \$26.58 in expenses after the annual report was prepared. An adjustment of \$26.58 to the annual report should be noted at the next Board meeting.

BRT

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August 29, 1969

Internal Revenue Service Center
11601 Roosevelt Boulevard
Philadelphia, Pennsylvania 19152

Re: Washington Institute for Quality Education
Identification No. 237006817
Form 990-A(27) for Period Ending 2/28/69

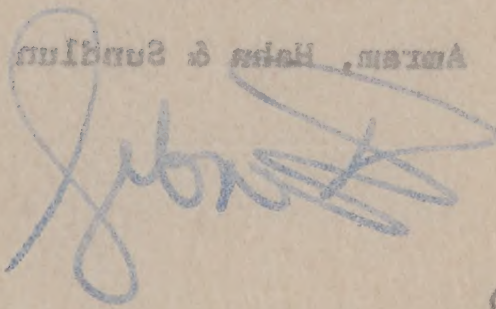
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organization for its first fiscal year ending February 28,
1969.

Please let us know if you have any questions or
need any further information in regard to the return.

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Enclosure

cc: Mrs. Tina Lower (w/enc.).
Mr. Julius Hobson (w/enc.).

Note to TL and JH: The first annual report approved by WIOE's
Board on March 11, 1969 indicated disbursements of \$2,125.27
and a cash balance as of February 28, 1969 of \$1,874.73. The
actual cash balance after payment of all seminar expenses was
(as reported on the return) \$1,848.15, indicating receipts for
an additional \$26.58 in expenses after the annual report was
prepared. An adjustment of \$26.58 to the annual report should
be noted at the next Board meeting.



Return of Organization Exempt From Income Tax

Section 501(c)(3) of the Internal Revenue Code

For the calendar year 1968, or other taxable year beginning

May 3, 1968, and ending **February 28, 1969**

1968

If item 3 is more than \$10,000 or if total assets at end of year are more than \$10,000, use Form 990-A (except if this is a group return described in the instructions).

Please type, print or attach label. See instructions.	Name of organization Washington Institute for Quality Education	Employer identification number (See instructions) 237006817
	Address (number and street) 1531 - 31st Street, N. W.	Date of exemption letter April 2, 1969
	City or town, State, and ZIP code Washington, D. C. 20007	

Enter the name and address used on your return for 1967 (if the same as above, write "Same"). If none filed give reason.

None - Organization incorporated May 3, 1968

Gross Receipts			
1	Principal (contributions, gifts, grants and similar amounts received)	7,000	00
2	Income (amounts received from all other sources)	none	
3	Gross receipts (line 1 plus line 2)	7,000	00
Expenses and Disbursements Attributable to Principal			
4	Expenses of raising and collecting amount on line 1	none	
5	Disbursements out of principal for exempt purposes: (a) During the year	5,151	85
	(b) In prior years	none	
Costs and Expenses Attributable to Income			
6	Cost of goods sold and/or of business operations	none	
7	Cost or other basis of assets sold and expense of sale	none	
8	Expenses of earning income reported on line 2	none	
9	Total of lines 6 through 8	none	
Accumulation of Income			
10	Net income for the year (line 2 less line 9)	none	
11	Accumulation of income at beginning of year	none	
12	Disbursements out of current or accumulated income for exempt purposes	none	
13	Accumulation of income at end of year (the sum of lines 10 and 11 less line 12)	none	

SCHEDULE A—Balance Sheets		Beginning of year		End of year	
Assets					
1	Cash	none		1,848	15
2	Supplies and equipment	none		none	
3	Land and buildings	none		none	
4	Investments	none		none	
5	Other (describe)	none		none	
6	Total assets	none		1,848	15
Liabilities and Net Worth					
7	Liabilities payable within one year	none		none	
8	Other liabilities	none		none	
9	Net worth or capital account	none		1,848	15
10	Total liabilities and net worth	none		1,848	15

1 Describe your principal activities (attach statement if more space is needed). **Seminar for bringing together Washington, D. C.'s first elected school board and student representatives to explore proposals and ideas for improving education.**

	Yes	No
2 During the year, did you:		
(a) Engage in any activities not in furtherance of your exempt purposes? If "Yes," attach a detailed description of such activities	X	
(b) Advocate or oppose any national, state, or local legislation? If "Yes," attach a detailed description of such activities and copies of any published or distributed statements	X	
(c) Participate or intervene in any political campaign on behalf of, or in opposition to, any candidate for public office? If "Yes," attach a detailed description of such activities and copies of any published or distributed statements	X	
(d) Hold five percent or more of any class of stock in any corporation? If "Yes," identify corporation and explain relationship to your organization	X	
3 Have any changes not previously reported to the Internal Revenue Service been made in your articles of incorporation, or bylaws, or other instruments of similar import? If "Yes," attach a copy of the changes	X	
4 Is this a group return filed on behalf of subordinates (who are covered by a group exemption letter)?	X	

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.



8/29/69

Date

8/29/69

Date

[Signature]
Signature of officer

Individual or firm signature of preparer

President

Title

**700 Colorado Building
Washington, D. C. 20005**

Instructions

An annual return, on Form 990-A (long form) or Form 990-A(SF) (short form) is required of organizations exempt from tax under section 501(c)(3) of the Code (including cooperative hospital service organizations described in section 501(e) of the Code), except: (a) a religious organization; (b) an educational organization if it normally maintains a regular faculty and curriculum and normally has a regularly organized body of pupils or students in attendance at the place where its educational activities are regularly carried on; (c) a charitable organization, or an organization for the prevention of cruelty to children or animals, if supported in whole or in part by funds contributed by the United States or any State or political subdivision thereof, or primarily supported (more than 50 percent) by contributions of the general public; and (d) an organization operated, supervised, or controlled by or in connection with a religious organization described in section 501(c)(3).

Who May File.—This short form return may be filed only by an organization, which is exempt from tax under section 501(c)(3) and whose gross receipts (defined below) for the year and total assets at the end of the year do not exceed \$10,000.

Gross Receipts For Purposes of This Return.—Gross receipts mean the gross amount received by the organization during its annual accounting period from all sources without reduction for any costs or expenses; including for example—cost of goods or assets sold, cost of operations, or expenses of earning, raising, or collecting such amounts. Thus, gross receipts includes but is not limited to (a) the gross amount received as contributions, gifts, grants and similar amounts without reduction for the expenses of raising and collecting such amounts (b) the gross amount received as dues or assessments from members or affiliated organizations without reduction for expenses attributable to the receipt of such amounts (c) gross sales or receipts from business activities including business activities unrelated to the purpose for which the organization received an exemption, the net income or loss from which may be required to be reported on Form 990-T (see below) (d) the gross amount received from the sale of assets without reduction for the cost or other basis of the property and expense of sale; and (e) the gross amount received as investment income such as interest, dividends, rents and royalties.

Distributions Paid.—If you paid out contributions, gifts, grants, scholarships, or other distributions of \$1,000 or more on behalf of any one donee, attach a separate schedule listing the name and address of such donee, the amount of the distribution to each, and his or her relationship to any person or corporation having an interest in your organization (such as creator, donor, director, trustee, officer, etc.).

Group Returns.—A group return on this form may be filed by a central, parent, or like organization for two or more local organizations which: (a) are affiliated with the central organization at the close of the central organization's annual accounting period; (b) are subject to the general supervision or control of the central organization; (c) are exempt from tax under a group exemption letter which is currently in effect. **However each local organization included in the group return must meet the requirements under "Who May File" above.**

Each local organization must annually authorize the central organization in writing to include it in the group return and also must annually file statements verified under oath or affirmation with the central organization of the information required by this short form return. The group return shall be in addition to the separate return of the central organization but in lieu of separate returns by the local organizations included in the group return. There shall be attached to such group return schedules showing separately (a) the total number, names, addresses and employer identification numbers of the local organizations included; and (b) the same information for those not included therein.

When and Where to File.—This return must be filed on or before the 15th day of the fifth month following the close of the organization's annual accounting period with the Mid-Atlantic Service Center. Mail the return to the Internal Revenue Service Center, 11601 Roosevelt Boulevard, Philadelphia, Pennsylvania 19155.

The law provides penalties for failure to furnish the information required by this form.

Final Return.—If the organization ceases to exist and this is the last return it is required to file, write "FINAL RETURN" at the top of the form.

Form 990-T.—Section 511 of the Code imposes a tax in the case of certain organizations described in sections 401(a) and 501(c) (2), (3), (5), (6), (14) (B) or (C), and (17), on income derived: (a) from business which is unrelated to the purpose on which the organization's exemption is based; or (b) from certain rentals from property leased to others on a long-term basis. Each business activity not reported on Form 990-T must be substantially related to the exempt purpose. For more complete details obtain Form 990-T from your Internal Revenue office.

Information Returns.—Every organization engaged in a trade or business which includes for this purpose all exempt functions shall make an information return on Forms 1099 and 1096 with respect to payments made during the calendar year in the course of such trade or business concerning certain dividends, earnings, interest, rents, royalties, annuities, pensions, foreign items; and prizes, awards, and commissions to nonemployees. (See Section 1.6041-1, Income Tax Regulations.) Forms 1099 and 1096 are required to be submitted for payments of dividends or interest aggregating \$10 or more. (See Sections 1.6042-2 and 1.6049-1, Income Tax Regulations.)

Label—Name, Address, and Employer Identification Number.—If you received a Form 990A or 990A(SF) from the Internal Revenue Service with a preaddressed removable label, please affix the removable label to the name and address area of the return you will file. If the name or address on the label is wrong, draw a single line through the incorrect portion and enter the correct information.

You should have only one identification number. If you have more than one number and have not been advised which one to use, you should notify the Internal Revenue office where you file your return of the numbers you have, the name and address to which each number was assigned, and the address of your principal office. The Service will then advise you which number to use.

Signature and Verification.—The return must be signed either by the president, vice president, treasurer, assistant treasurer, chief accounting officer, or other corporate officer (such as tax officer) who is authorized to sign. A receiver, trustee, or assignee must sign any return which he is required to file on behalf of a corporation. If the return is filed on behalf of a trust, it must be signed by the duly authorized trustee or trustees. The return must also be signed by any person, firm, or corporation who prepared the return. If the return is prepared by a firm or corporation, it should be signed in the name of the firm or corporation. The verification is not required if the return is prepared by a regular full-time employee of the organization.

Organizations Organized or Created in a Foreign Country or United States Possession.—Amounts must be reported in United States currency (state conversion rate used) and information must be furnished in the English language. All items must be reported in aggregate including amount from both within and without the United States.

Return of Organization Exempt From Income Tax

Section 501(c)(3) of the Internal Revenue Code

For the calendar year 1969, or other taxable year beginning
March 1, 1969, and ending February 28, 1970

1969

Please type,
print or
attach label.
See instr. L.

Name of organization

Washington Institute for Quality Education

Number and street

300 M Street, S. W.

City or town, State, and ZIP code

Washington, D. C. 20024

Employer Identification No.
(See instructions)

237006817

Is this a group return
filed on behalf of sub-
ordinates (who are cov-
ered by a group exemp-
tion letter)?☐ Yes ☒ No

Enter the name and address used on your return for 1968 (if the same as above, write "Same"). If none filed, give reason.

1531-31st Street, N. W., Washington, D. C. 20007

PART I Part I (pages 1 and 2) information required pursuant to sections 6001, 6033, and other applicable sections of the Internal Revenue Code. NOTE: File Parts I and II (see General Instructions "C").**1** Gross receipts from all business activities (state nature). (Attach a statement explaining how each business activity not reported on Form 990T contributed importantly to your exempt purpose. See instruction E.)

none

2 Less: Cost of goods sold and/or of operations for all business activities (attach schedule)

none

3 Gross profit from all business activities

none

4 Interest

none

5 Dividends

none

6 Gross rents

none

7 Gross royalties

none

8 Gain (or loss) from sale of assets, excluding inventory items (See Instruction 8)

none

9 Other income (attach schedule—Do not include contributions, gifts, grants, etc. (See line 17))

none

10 Total gross income (lines 3 to 9, inclusive)

none

11 Expenses of earning gross income from column 3, Schedule A

none

DISBURSEMENTS MADE WITHIN THE YEAR OUT OF CURRENT OR ACCUMULATED INCOME FOR PURPOSES FOR WHICH EXEMPT, AND ACCUMULATION OF INCOME

none

12 Expenses of distributing current or accumulated income from column 4, Schedule A

none

13 Contributions, gifts, grants, scholarships, etc. (See Instruction 13)

none

14 Accumulation of income within the year (line 10 less the sum of lines 11, 12, and 13)

none

15 Aggregate accumulation of income at beginning of the year (.....)**16** Aggregate accumulation of income at end of the year (.....)**RECEIPTS NOT REPORTED ELSEWHERE**

32,000.00

17 Contributions, gifts, grants, etc., received (See Instruction 17)

none

18 Less: Expenses of raising and collecting amount on line 17, from column 5, Schedule A

32,000.00

19 Net contributions, gifts, grants, etc., received**DISBURSEMENTS MADE OUT OF PRINCIPAL FOR PURPOSES FOR WHICH EXEMPT**

none

20 Expenses of distributing principal from column 6, Schedule A**21** Contributions, gifts, grants, scholarships, etc.: (a) Paid out in prior years (.....)

(b) Paid out within the year (See Instruction 21)

27,526.98

Schedule A.—Allocation of Expenses (See Instructions for Attachments Required)

1. Item	2. Total	3. Expenses of earning gross income	4. Expenses of distributing income	5. Expenses of raising and collecting principal	6. Expenses of distributing principal
(a) Compensation of officers, etc.					
(b) Other salaries and wages					
(c) Interest					
(d) Taxes					
(e) Rent					
(f) Depreciation (and depletion)					
(g) Miscellaneous expenses (attach schedule)					
(h) Totals		Enter on line 11	Enter on line 12	Enter on line 18	Enter on line 20

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

8/15/70

Director

CORPORATE
SEAL

Date

Signature of officer

Title

Date

Individual or firm signature of preparer

Address

16-80661-1

ASSETS

	Beginning of Taxable Year		End of Taxable Year	
	(A) Amount	(B) Total	(C) Amount	(D) Total
1 Cash		1,848.15		4,907.93
2 Accounts receivable (see instructions)				
(a) Less allowance for bad debts				
3 Notes receivable (see instructions)				
(a) Less allowance for bad debts				
4 Inventories				
5 Gov't obligations: (a) U.S. and instrumentalities				
(b) State, subdivisions thereof, etc.				
6 Investments in nongovernmental bonds, etc.				
7 Investments in corporate stocks (see instructions)				
8 Mortgage loans (number of loans _____)				
9 Other investments (attach schedule)				
10 Depreciable (and depletable) assets (attach schedule)	none		1,983.93	
(a) Less accumulated depreciation (and depletion)	none	none	570.69	1,413.24
11 Land				
12 Other assets (attach schedule)				
13 Total assets		1,848.15		6,321.17
LIABILITIES AND NET WORTH				
14 Accounts payable (see instructions)		none		none
15 Contributions, gifts, grants, etc., payable				
16 (a) Bonds and notes payable (see instructions)				
(b) Mortgages payable				
17 Other liabilities (attach schedule)		none		none
18 Capital stock: (a) Preferred stock				
(b) Common stock				
19 Membership certificates				
20 Paid-in or capital surplus		1,848.15		6,321.17
21 Retained earnings—Appropriated (attach schedule)				
22 Retained earnings—Unappropriated:				
(a) Attributable to ordinary income				
(b) Attributable to gains from sale of assets				
23 Less cost of treasury stock		()		()
24 Total liabilities and net worth		1,848.15		6,321.17

April 2, 1969

- 1 Date of current exemption letter _____
- 2 Attach a detailed statement of the nature of your charitable, business, and all other activities.
- 3 Have you attached the information required by:
- (a) Instruction I? ☒ Yes ☐ No
- (b) Instruction J? ☒ Yes ☐ No
- 4 Have you filed a tax return on Form 990-T for this year? ☐ Yes ☒ No
- If "Yes," where filed? _____
- 5 In what year was your organization formed? 1968
- In what State or country? District of Columbia
- 6 If successor to previously existing organization(s), give name(s), address(es) and employer identification number of the predecessor organization(s) _____
- 7 If you have capital stock issued and outstanding, state with respect to each class of stock:
- (a) The number of shares outstanding n.a.
- (b) The number of shares held by individuals n.a.
- (c) The number of shares held by organizations n.a.
- (d) The number of shareholders at end of year n.a.
- (e) Whether any dividends may be paid ☐ Yes ☐ No
- 8 If you acquired capital assets out of income, attach itemized list and amount thereof.
- 9 Have any changes not previously reported to the Internal Revenue Service been made in your articles of incorporation or bylaws or other instruments of similar import? ☐ Yes ☒ No
- If "Yes," attach a copy of the amendments.
- 10 Have you had any sources of income or engaged in any activities not previously reported to the Internal Revenue Service? ☐ Yes ☒ No
- If "Yes," attach detailed statement.

- 11 Did you hold any real property for rental purposes with respect to which there is an indebtedness incurred in acquiring the property or in making improvements thereto or which was acquired subject to a mortgage or similar lien? ☐ Yes ☒ No
- If "Yes," attach detailed statement.
- 12 Have you during the year advocated or opposed (including the publishing or distributing of statements) any national, State, or local legislation? ☐ Yes ☒ No
- If "Yes," attach a detailed description of such activities and copies of any such statements.
- 13 Have you during the year participated in, or intervened in (including the publishing or distributing of statements) any political campaign on behalf of or in opposition to any candidate for public office? ☐ Yes ☒ No
- If "Yes," attach a detailed description of such activities and copies of any such statements.
- 14 After July 1, 1950, did: the creator of your organization; or a contributor to your organization; or a brother or sister (whole or half blood), spouse, ancestor, or lineal descendant of such creator or contributor; or a corporation owned (50 percent or more of voting stock or 50 percent or more of value of all stock) directly or indirectly by such creator or contributor—
- (a) Borrow any part of your income or corpus? ☐ Yes ☒ No
- (b) Receive any compensation for personal services from you? ☐ Yes ☒ No
- (c) Have any part of your services or assets made available to him? ☐ Yes ☒ No
- (d) Purchase any securities or other property from you? ☐ Yes ☒ No
- (e) Sell any securities or other property to you? ☐ Yes ☒ No
- (f) Receive any of your income or corpus in any other transaction? ☐ Yes ☒ No
- If answer to any question is "Yes," attach detailed statement unless previously reported. If previously reported, give year(s).
- 15 Do you hold 5 percent or more of any class of stock in any corporation? ☐ Yes ☒ No
- If "Yes," you must submit the information required by the instructions for Schedule B.
- 16 During the year, did you solicit contributions by mail appeal? ☐ Yes ☒ No
- If "Yes," give estimated percentage of gross receipts attributable to this source ____%.

WASHINGTON INSTITUTE FOR
QUALITY EDUCATION

Financial Statement
March 1, 1969 to February 28, 1970

Gross Receipts

1. Principal -

Stern Family Fund	\$15,000.00	
Philip M. Stern Family Fund	10,000.00	
Institute for the Advancement of Urban Education	3,500.00	
Behavioral Research Laboratories	3,500.00	\$32,000

Expenses Attributable to Principal

1. Expenses - Factual Survey of Public Education

Salaries		
Director	15,500.00	
Secretary (10 months)	4,344.38	
Clerical (statistical-graphic)	1,870.00	
Janitorial services	105.00	
Rent	1,450.00	
Telephone	854.33	
Travel expense	1,460.00	
Printing and duplicating	611.85	
Legal expense	26.50	
Consultants - statistical fees	150.00	
Conference Statler Hotel, D.C.	240.00	
Petty cash and miscellaneous	300.00	
Supplies	89.23	
Depreciation - Schedule A (Office furniture and equipment)	570.69	\$27,526.98

BALANCE SHEET

	<u>Assets</u>	<u>3/1/69</u>	<u>2/28/70</u>
1. Cash		\$1,848.15	4,907.93
2. Office furniture and equipment		None	1,413.24
3. Other		None	None
Total Assets		\$1,848.15	\$6,321.17

Liabilities and Net Worth

1. Liabilities payable within one year	\$ None	\$ None
2. Other liabilities	None	None
3. Net worth	1,848.15	6,321.17
Total Liabilities and Net Worth	\$1,848.15	\$6,321.17

WASHINGTON INSTITUTE FOR QUALITY EDUCATION
 SCHEDULE A - Depreciation

Asset	Year Acquired	Cost	Life	Method	Depreciation This Year
Calculator	1969	\$500.00	10 yrs.	S.L.	\$50.00
Underwood Typewriter	1969	78.52	10 yrs.	S.L.*	78.52*
IBM Typewriter	1969	335.14	10 yrs.	S.L.*	335.14*
Office Furni- ture	1969	1,070.27	10 yrs.	S.L.	107.03
					<u>\$570.69</u>

*Lost due to theft during fiscal year.

Estimated Budget for Continuation of
A Factual Survey of Public Education
in the District of Columbia and Other Cities
March 1, 1971 Through February 28, 1972

A. Project Director, annual salary		\$17,500
B. Project Secretary & Administrative Assistant, annual salary		8,000
C. Project Statistician & Graphic Artist, annual salary		9,000
D. Legal Expenses:		
1. Legal Consultant	\$2,000*	
2. Printing & Binding	<u>2,400</u>	4,400
E. Office Expenses:		
1. Rent	3,600	
2. Telephone	1,600	
3. Duplicating services	1,000	
4. Furniture & Supplies	1,500	
5. Postage - Mailing	1,100	
6. Miscellaneous	<u>500</u>	9,300
F. Travel		<u>2,800</u>
		\$51,000

*This includes fees for outside consultants

Return of Organization
Exempt From Income Tax

Section 501(c) of the Internal Revenue Code

1970

For the calendar year 1970, or other taxable year beginning March 1, 1970, and ending Feb. 28, 1971

Please type, print or attach label. See Instruction M.	N	23-7006817	990	12	DO	52	Employer identification number (See instructions)
	A	WASHINGTON INSTITUTE FOR QUALITY					237006817
		EDUCATION					Date of exemption letter
	C	300 M ST SW	DC	20007			8/30/71

Enter the name and address used on your return for 1969 (if the same as above, write "Same"). If none filed, give reason.
SameEnter exemption Code paragraph
501(c) (3)Nonexempt charitable trust
(section 4947(a)(1)), check
this block ☐

All Organizations Complete Part I (lines 1 through 19)

If you are not a private foundation and item 4 is \$10,000 or less, only complete Part I. Do not complete Parts II and III.

Gross Receipts

1	Gross dues and assessments from members and affiliates		
2	Gross contributions, gifts, grants and similar amounts received	41,500	00
3	Gross receipts from other sources	2,984	97
4	Total gross receipts. Add lines 1 through 3	44,484	97

Disbursements and Deductions

5	Cost of goods sold	None	
6	Cost or other basis and sales expense of assets sold	None	
7	Gross income. Line 3 less lines 5 and 6	None	
8	Expenses attributable to gross income	None	
9	Disbursements for purposes for which exempt	45,952	26

Assets and Liabilities

	Beginning of year	End of year	
10 Total assets	6,321	17	5,053
11 Total liabilities	--		
12 Net worth	6,321	17	5,053

13	Have you engaged in any activities which have not previously been reported to the Internal Revenue Service? If "Yes," attach a detailed description of such activities	Yes	No
14	Have you during the year (1) attempted to influence any national, State, or local legislation, or (2) participated or intervened in any political campaign? If "Yes," attach a detailed description of such activities and copies of any materials published in connection with such activities		X
15	Have any changes not previously reported to the Internal Revenue Service been made in your governing instrument, articles of incorporation, or bylaws, or other instruments of similar import? If "Yes," attach a copy of the changes		X
16	Is this a group return filed on behalf of subordinate organizations (which are covered by a group exemption letter)?		X
17	Have you filed a tax return on Form 990-T for this year?		X

18 Enter your principal activity codes from last page of instructions 059

19 The books are in care of Julius W. Hobson
Located at 300 M Street, S. W., Washington, D. C. 20024

20	Excise taxes on private foundations—PAY IN FULL WITH RETURN	None	
	(a) Tax on investment income from Part III	None	
	(b) Taxes from attached Form 4720	None	

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

8-30-71

Date

Signature of officer or trustee

Title

Date

Signature of individual or firm preparing return

Address

5010-10-81341-1

Organizations with Gross Receipts of More Than \$10,000 and Private Foundations Regardless of Amount of Gross Receipts—Complete Part II Depreciation

Receipts from Other Sources (line 3, Part I)

1 Gross receipts from all business activities (state nature). (Attach a statement explaining how each business activity not reported on Form 990-T contributed importantly to your exempt purpose. See instruction G.)

None

None

None

None

None

None

2,984.97

2,984.97

Expenses and Disbursements (lines 8 and 9, Part I)

(A) Attributable to gross income

(B) For exempt purposes

9 Contributions, gifts, grants, and similar amounts paid

10 Disbursements to or for members

11 Compensation of officers, directors, and trustees

12 Other salaries and wages

13 Interest

14 Taxes

15 Rent

16 Depreciation (and depletion)

17 Other (attach schedule)

18 Totals. Enter here and on lines 8 and 9, page 1

1,920.00

203.17

43,629.09

43,629.09

45,752.26

Balance Sheets

Beginning of Taxable Year

End of Taxable Year

Assets

19 Cash: (a) Savings and interest-bearing accounts

(b) Other

20 Accounts receivable net

21 Notes receivable net (attach schedule)

22 Inventories

23 Gov't obligations: (a) U.S. and instrumentalities

(b) State, subdivisions thereof, etc.

24 Investments in nongovernmental bonds, etc. (attach schedule)

25 Investments in corporate stocks (attach schedule)

26 Mortgage loans (number of loans)

27 Other investments (attach schedule)

28 Depreciable (depletable) assets (attach schedule)

(a) Less accumulated depreciation (depletion)

29 Land

30 Other assets (attach schedule)

31 Total assets (line 10, Part I)

(A) Amount

(B) Total

(C) Amount

(D) Total

4,907.93

4,907.93

3,382.30

3,382.30

None

None

None

None

None

None

None

None

None

1,570.27

157.03

1,413.24

1,671.53

None

None

6,321.17

5,053.88

Liabilities

32 Accounts payable

33 Contributions, gifts, grants, etc., payable

34 (a) Bonds and notes payable (attach schedule)

(b) Mortgages payable

35 Other liabilities (attach schedule)

36 Total liabilities (line 11, Part I)

None

None

None

None

None

None

Net Worth

37 Capital stock or principal fund

38 Paid-in or capital surplus

39 Retained earnings or income fund

40 Total net worth

6,321.17

6,321.17

5,053.88

5,053.88

WASHINGTON INSTITUTE FOR QUALITY EDUCATION

Financial Statement

Gross Receipts

Principal

Cummins Engine Foundation	\$26,500.00
Eugene and Agnes E. Meyer Foundation	5,000.00
Field Foundation	10,000.00
Cash from Sale of WIQE Book, THE DAMNED CHILDREN	<u>2,984.97</u>
	44,484.97

Expenses Attributable to Principal

Expenses - Factual Survey of Public Education and Compilation of State Public Information Laws

Salaries:

Director	\$22,742.85
Secretary (Administrative)	8,833.67
Statistical (Graphic)	2,580.25
Janitorial	192.00
Rent	1,920.00
Phone	1,165.60
Printing and Duplicating	3,959.34
Equipment (Typewriter and File Cabinet)	461.46
Legal Consultants	1,300.00
Travel	1,000.90
Petty Cash (Mailing, etc.)	546.49
Supplies	846.53
Depreciation	<u>203.17</u>
	45,752.26

Balance Sheet

<u>Assets</u>	<u>3/1/70</u>	<u>2/28/71</u>
1. Cash	\$4,907.93	\$3,382.30
2. Office Furniture and Equipment	1,413.24	1,671.53
3. Other	<u>None</u>	<u>None</u>
	6,321.17	5,053.88

Liabilities and Net Worth

1. Liabilities Payable Within		
1 Year	\$None	\$None
2. Other Liabilities	None	None
3. Net Worth	<u>6,321.17</u>	<u>5,053.88</u>
Total Liabilities and Net Worth	6,321.17	5,053.88

WASHINGTON INSTITUTE FOR QUALITY EDUCATION
SCHEDULE 2 - Other Expenses

Salaries:

Director	\$22,742.85
Secretary (Administrative)	8,833.67
Statistical (Graphic)	2,580.25
Janitorial	192.00
Phone	1,165.60
Printing and Duplicating	3,959.34
Equipment (Typewriter and File Cabinet)	461.46
Legal Consultants	1,300.00
Travel	1,000.90
Petty Cash (Mailing, etc.)	546.49
Supplies	846.53
	<u>43,629.09</u>

WASHINGTON INSTITUTE FOR QUALITY EDUCATION
SCHEDULE A - Depreciation

Asset	Year Acquired	Cost	Previous Depreciation	Method	Life	Depreciation This Year
Calculator	1969	500.00	50.00	S.L.	10 yrs.	50.00
Office Furniture	1969	1070.27	107.03	S.L.	10 yrs.	107.03
Office Furniture	1970	<u>461.46</u>	<u> </u>	S.L.	10 yrs.	<u>46.14</u>
		\$2031.73	\$157.03			\$203.17

8/30/71

WIQE

300 M Street, SW

Instruction I

<u>Name</u>	<u>Position</u>	<u>Time Devoted to Position</u>	<u>Compensation</u>
Rev. William A. Wendt	Chairman	Nominal	None
Warren Morse	Secretary Treasurer	Nominal	None
Dr. Paul Cooke		Nominal	None
Tina C. Hobson		Nominal	None
Rev. Philip R. Newell, Jr.		Nominal	None
Rev. Channing Phillips		Nominal	None
Dr. Harland Randolph		Nominal	None
James A. Washington, Jr.		Nominal	None
Julius W. Hobson	Director	Full	\$23,633.05

AMRAM, HAHN, SUNDLUN & SANDGROUND

PHILIP WERNER AMRAM
BRUCE G. SUNDLUN
GILBERT HAHN, JR.
MARK B. SANDGROUND
GERALD SCHER
BARDYL RIFAT TIRANA
JACK C. SANDO
ROGER F. LEWIS
DANIEL G. GROVE

COLORADO BUILDING
1341 G STREET, N. W.
WASHINGTON, D. C. 20005
TELEPHONE STERLING 3-3344
CABLE ADDRESS "HASUN"
INTL. TELEX 64273

July 23, 1971

James L. Kunen, Esq.
Executive Vice President
Eugene and Agnes E. Meyer Foundation
1730 Rhode Island Avenue, N.W.
Washington, D.C. 20036

Dear Jim:

As you know, I have served as counsel for Washington Institute for Quality Education, a foundation to which the Eugene and Agnes E. Meyer Foundation has made contributions.

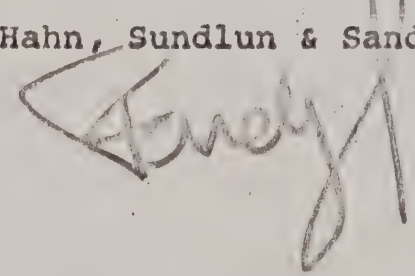
There is no question but that WIQE is a private foundation, and there is also no question in our opinion that WIQE is an operating foundation within the meaning of Section 4942(j)(3).

A copy of WIQE's Form 4653 is enclosed for your records.

Please let us know if you need any further information concerning WIQE.

Very truly yours,

Amram, Hahn, Sundlun & Sandground



BRT:dw
Enclosure
cc: Mr. Julius W. Hobson

EXEMPTION APPLICATION

(To be made only by a principal officer of the organization claiming exemption)

To be filed in duplicate
with the District Director
for your District.

For use of organizations applying for exemption under section 501(a) and described in section 501(c)(3) of the Internal Revenue Code, which are organized and operated (or will operate) exclusively for one or more of the following purposes (check purpose(s)):

- ☐ Religious ☒ Charitable ☒ Scientific ☐ Testing for Public Safety
☒ Educational ☐ For the prevention of cruelty to children or animals ☐ Literary

Every organization that claims to be exempt must furnish the information and data specified in duplicate. If any organization fails to submit the information and data required, this application will not be considered on its merits and the organization will be notified accordingly.

This application shall be open to public inspection in accordance with section 6104(a)(1) of the Internal Revenue Code. See separate instructions for Form 1023 to properly answer the questions below.

1a. Full name of organization
Washington Institute for Quality Education

b. Employer identification number
No employees yet

2. Complete address (number, street, city or town, State and Postal ZIP code)

3a. Is the organization incorporated?
☒ Yes ☐ No

b. If "Yes," in which State and under which law (General corporation, not for profit, membership, educational, eleemosynary, etc.)? Cite statutory provisions.

District of Columbia Non-Profit Corporation Law

4a. If not incorporated, what is form of organization?

b. Date incorporated or organized

c. Month and day on which the annual accounting period ends

5a. Has organization filed Federal income tax return(s)? ☐ Yes ☒ No

b. If "Yes," form number of return filed and Internal Revenue District where filed.

c. Year(s) filed

6. After July 1, 1950, did the creator of your organization (if a trust), or a contributor to your organization, or a brother or sister (whole or half blood), spouse, ancestor, or lineal descendant of such creator or contributor, or a corporation controlled directly or indirectly by such creator or contributor, enter into any of the transactions (or activities) enumerated below? NOTE: If you have any knowledge or contemplate that you will be a party to any of the transactions (or activities) enumerated in 6a through 6f, check "planned" in the applicable block(s) and see instructions.

	Yes	No	Planned		Yes	No	Planned
a. Borrow any part of your income or corpus?		<input checked="" type="checkbox"/>		d. Purchase any securities or other property from you?		<input checked="" type="checkbox"/>	
b. Receive any compensation from you?		<input checked="" type="checkbox"/>		e. Sell any securities or other property to you?		<input checked="" type="checkbox"/>	
c. Have any part of your services made available to him?		<input checked="" type="checkbox"/>		f. Receive any of your income or corpus in any other transaction?		<input checked="" type="checkbox"/>	

7. Have you issued or do you plan to issue membership, stock, or other certificates evidencing voting power in the organization?

☐ Yes ☒ No

8a. Are you the outgrowth or continuation of any form of predecessor(s)?

☐ Yes ☒ No

b. Do you have capital stock issued and outstanding?

☐ Yes ☒ No

c. Have you made or do you plan to make any distribution of your property to shareholders or members?

☐ Yes ☒ No

d. Did you receive or do you expect to receive 10 percent or more of your assets from any organization, group of affiliated organizations (affiliated through stockholding, common ownership, or otherwise), any individual, or members of a family group (brother or sister whether whole or half blood, spouse, ancestor, or lineal descendant)?

☐ Yes ☒ No

e. Does any part or will any part of your receipts represent payment for services of any character rendered or to be rendered by you?

☐ Yes ☒ No

f. Are you now, have you ever been, or do you plan to be engaged in carrying on propaganda, or otherwise advocating or opposing pending or proposed legislation?

☐ Yes ☒ No

g. Do you participate or plan to participate in or intervene in (including the publishing or distributing of statements) any political campaign on behalf of or in opposition to any candidate for public office?

☐ Yes ☒ No

h. Have you made or do you plan to make any payments to members or shareholders for services rendered or to be rendered?

☐ Yes ☒ No

i. Does any part or do you plan to have any part of your net income inure to the benefit of any private shareholder or individual?

☐ Yes ☒ No

j. Are you now or are you planning to be affiliated in any manner with any organization(s)?

☐ Yes ☒ No

k. Do you hold or plan to hold 10 percent or more of any class of stock or 10 percent or more of the total combined voting power of stock in any corporation?

☐ Yes ☒ No

9. Has any State or any court (including a Court of Probate, Surrogate's Court, etc.) ever declared whether you were or were not organized and operated for charitable, etc., purposes? ☐ Yes ☒ No. If "Yes," attach copies in duplicate of pertinent administrative or judicial decisions.

10. You must attach copies in duplicate of the following:

a. If incorporated, a copy of your articles of incorporation, or if not incorporated, a copy of your constitution, articles of association, declaration of trust, or other document whereby you were created setting forth your aims and purposes, a copy of all amendments thereto, and any changes presently proposed.

b. A copy of your bylaws or other similar code of regulations, all amendments thereto, and any changes presently proposed.

c. A complete statement of assets and liabilities as of the end of each annual accounting period (or as of the date of the filing of this application, if you were in existence for less than a year). **No assets or liabilities at present**

d. A statement of receipts and expenditures for each annual accounting period of operation (or for the period for which you were in existence, if less than a year). **None**

e. A statement which clearly indicates what State statutes or court decisions govern the distribution of assets upon dissolution. (This statement may be omitted if your charter, certificate, or other instrument of organization makes provision for such distribution.) **See By-laws**

Article X

f. A brief statement of the specific purposes for which you were formed. (Do not quote from or make reference to your articles of incorporation, constitution, articles of association, declaration of trust, or other document whereby you were created for this question.)

None yet engaged in and no specific plans at present

g. A statement explaining in detail each fund-raising activity and each business enterprise you have engaged in or plan to engage in, accompanied by copies of all agreements, if any, with other parties for the conduct of each fund-raising activity or business enterprise.

h. A statement which describes in detail the nature of each of your activities which you have checked on page 1, activities which you sponsor, and proposed activities.

i. A statement which explains fully any specific activities that you have engaged in or sponsored and which have been discontinued. Give dates of commencement and termination and the reasons for discontinuance. **None**

j. A statement which describes the purposes, other than in payment for services rendered or supplies furnished, for which your funds are expended or will be expended.

k. A schedule indicating the name and position of each officer, director, trustee, etc., of the organization and the relationship, if any, by blood, marriage, adoption, or employment, of each such person to the creator of the organization (if a trust), to any person who has made a substantial contribution to the organization, or to a corporation controlled (by ownership of 50 percent or more of voting stock or 50 percent or more of value of all stock), directly or indirectly, by such creator or contributor. The schedule shall also indicate the time devoted to position and compensation (including salary and expense account allowance), if any, of each officer, director, trustee, etc., of the organization.

l. A copy of each lease, if any, in which you are the lessee or lessor of property (real, personal, gas, oil, or mineral) or in which you own an interest under such lease, together with copies of all agreements with other parties for development of the property. **None**

SIGNATURE AND VERIFICATION

Under penalties of perjury, I declare that I have examined this application, including accompanying statements, and to the best of my knowledge and belief it is true, correct, and complete.

Date

Signature of officer

Title

Internal Revenue Service
Washington, DC 20224

Date:

In reply refer to:

November 10, 1971



- ▷ Washington Institute for Quality Education
300 M Street, S. W.
Washington, D. C. 20024

Gentlemen:

In accordance with the notification you recently submitted, we have classified you as a private foundation as defined in section 509(a) of the Internal Revenue Code, and as an operating private foundation as defined in section 4942(j)(3).

Your classification as an operating private foundation is based on the assumption that your operations will be as stated in your notification. Any changes in your purposes, character, or method of operation must be reported to your District Director so he may consider the effect on your status.

Sincerely yours,

Chief, Rulings Section
Exempt Organizations Branch

Notification Concerning Foundation Status

Do not write in this space
(For IRS use only)

☐ Classification
code
☐ Letter
code

Please print or type

Remove address label on
front cover and place
it here

Correct name, etc. if
necessary.

Enter employer identifi-
cation number at right
only if incorrect or not
shown on label.

Name of organization

Location

Employer Identification Number

Washington Institute for Quality Ed- /

237006817

Number and street

300 M Street, S. W.

City or town, State and ZIP code

Washington, D. C. 20024

Please place an "X" in the one numbered block that applies to your organization, provide any additional information called for, and return the form promptly to the Internal Revenue Service Center, 11601 Roosevelt Boulevard, Philadelphia, Pennsylvania 19155. Do not check a block until you have read the instructions and Code definitions applicable to that block. Section references are to the Internal Revenue Code of 1954.

- 1 ☒ We are a private foundation within the meaning of section 509(a). (If you are a private foundation, are you claiming status as an operating foundation within the meaning of section 4942(j)(3)? ... ☐ Yes ☐ No If "Yes," attach a statement setting forth all the facts upon which you base your answer including an identification of the clause of section 4942(j)(3)(B) that is applicable.)

We are not a private foundation because we are:

- 2 ☐ A church. Section 170(b)(1)(A)(i).
- 3 ☐ A school. Section 170(b)(1)(A)(ii).
- 4 ☐ A hospital. Section 170(b)(1)(A)(iii).
- 5 ☐ A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii).
- 6 ☐ A Governmental unit. Section 170(b)(1)(A)(v).
- 7 ☐ An organization operated for the benefit of a college or university owned or operated by a Governmental unit. Section 170(b)(1)(A)(iv).
(Complete the Financial Schedule on page 2.)
- 8 ☐ An organization that normally receives a substantial part of its support from a Governmental unit or from the general public. Section 170(b)(1)(A)(vi).
(Complete the Financial Schedule on page 2.)
- 9 ☐ An organization that normally receives no more than $\frac{1}{3}$ of its support from gross investment income and more than $\frac{1}{3}$ of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions. Section 509(a)(2).
(Complete the Financial Schedule on page 2.)
- 10 ☐ An organization operated solely for the benefit of and in connection with one or more of the organizations described in 2 through 9 (or for the benefit of one or more organizations described in section 501(c)(4), (5), or (6) and also described in 9 above), but not controlled by disqualified persons other than foundation managers. Section 509(a)(3).
(Attach a statement identifying and describing the organization(s) for whose benefit you are operated and the relationship between you and the organization(s).)
- 11 ☐ An organization organized and operated to test for public safety. Section 509(a)(4).
- 12 ☐ We are not sure of our classification.
(Attach a copy of your most recently filed information return, Form 990-A, if you filed one, and a statement describing your operations and explaining why you are not sure of your classification. If you think you may be described in 7, 8, or 9, complete the Financial Schedule on page 2.)

I declare that I have examined the information entered on this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete. (Must be signed by a principal officer, manager, or authorized trustee of the organization.)

B. R. Trane

(Signature)

July 15, 1971

(Date)

Counsel

(Title)

Washington Institute for Quality Education
Employer Identification Number 237006817
Internal Revenue Service Form 4653

Statement in re Section 4942(j)(3)(B)

Washington Institute for Quality Education is an "operating foundation" within the meaning of Section 4942(j)(3), specifically qualifying under Section 4942(j)(3)(B)(i), in the following respects:

1. All of the assets of Washington Institute for Quality Education are devoted exclusively to its sole activity: completing an inventory of quantitative resources in education in the District of Columbia Public School system; taking such inventories in other center-city school systems in the United States; and interesting lay/parent groups in the District of Columbia as well as other cities in survey methods that can be used to determine the nature of their public schools.
2. All of the assets (except for office furniture and equipment), support, grants, contributions and other receipts of Washington Institute for Quality Education are expended on a current basis for salaries and other operating expenses required to carry out its charitable or educational purposes.



Internal Revenue Service
Washington, DC 20224

Date:

MAR 11 1969

In reply refer to:

T:MS:EO:R:1-JEG

▷ Washington Institute for
Quality Education
1531 31st Street, N.W.
Washington, D.C. 20007

Gentlemen:

We are considering your application for tax exemption and find that it is incomplete in certain respects. To complete our consideration we need the following information over the signature of one of your principal officers:

1. A statement explaining in detail how you intend to encourage the advancement of quality education in the public and private schools of the District of Columbia to the extent that the denial of constitutional rights either on the grounds of race or economic status inhibit the availability of quality education.
2. A description of the specific educational projects and studies that you will finance.
3. A statement of the specific purposes for which you will use funds to support the constitutional rights of children of the District of Columbia to equal educational opportunities.
4. A statement describing in detail the nature of the legal and statistical research for which you will provide funds, by whom the research will be conducted, the qualifications of such persons which will enable them to carry on meaningful research, and how the research will be used to complete the Hobson v. Hansen civil action.
5. A statement explaining the reason for continued legal action.
6. A list of the "several new court actions" initiated by the defendants and a statement as to the extent of your past or proposed participation relating to those actions.

THE [illegible]

[illegible]
[illegible]
[illegible]
[illegible]

[illegible]

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Washington Institute for
Quality Education

7. A statement explaining how your office and staff will monitor and support the Wright decision and maintain surveillance over the official conduct of the D.C. School Board, administration, principals, and teaching staff and the purpose for which you propose to monitor the Wright decision and maintain surveillance.
8. A statement describing in detail the duties of each member of your staff.
9. A statement explaining how the school surveillance project will enable the Washington community to survey its schools in order to assure enforcement of Judge J. Skelly Wright's decision of June 19, 1967 in the case of Hobson v. Hansen and how such surveillance will assure quality education for poor children.
10. A statement explaining how the grant will strengthen the local public school system and have ramifications for public education throughout the nation.
11. A statement explaining how information on relevant and successful programs developed in other cities will be collected, published and distributed; the specific nature of the information; to whom the information will be distributed; and the purpose for which the information will be distributed.
12. A statement describing the papers and briefings that will be developed on adapting special programs and resources to District educational needs, by whom the papers and briefings will be developed, and the purpose that will be served by the papers and briefings.
13. A statement explaining the purpose for which you will maintain a file of knowledgeable and experienced "experts" in education and teacher candidates and recruitment sources.

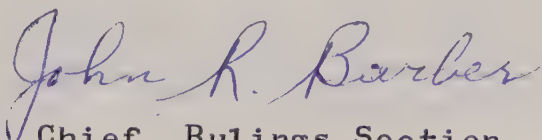
Washington Institute for
Quality Education

- 3 -

14. A statement whether you have paid for or will pay for the costs of prosecuting or defending law suits (court costs, legal fees, etc.) or whether your expenditures have been or will be exclusively for legal and statistical research.
15. A statement whether you have reimbursed or will reimburse Mr. Julius W. Hobson, Plaintiff, his staff, or lawyers, for costs incurred in completed legal action. Please explain fully.
16. A budget showing the source of expected receipts and the purposes for which expenditures will be made.

We will defer action on your application for 30 days to enable you to submit this information. When you reply, please include the above symbols as part of our address.

Very truly yours,

A handwritten signature in blue ink that reads "John R. Barber". The signature is written in a cursive style with a large initial "J".

Chief, Rulings Section
Exempt Organizations Branch

US Treasury Department

Internal Revenue Service

Washington, DC 20224

Date: APR - 2 1969

In reply refer to: T:MS:EO:R:1-
Form M-1155 JEG



▷ Mr. Bardyl Rifat Tirana
700 Colorado Building
Washington, D.C. 20005

Dear Mr. Tirana:

There is enclosed a copy of a letter of this date addressed to the taxpayer whose name and address are given below. This copy is furnished in accordance with the authorization contained in power of attorney on file.

Very truly yours,

John R. Barber

Chief, Rulings Section
Exempt Organizations Branch

Enclosure:

Copy of Letter

Name and address of taxpayer	Washington Institute for Quality Education 1531 31st Street, N.W. Washington, D.C. 20007
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APR - 2 1969

T:MS:EO:R:1-JEG

Washington Institute for Quality
Education
1531 31st Street, N. W.
Washington, D. C. 20007

Gentlemen:

We have considered your application for exemption from Federal income tax as an organization described in section 501(c)(3) of the Internal Revenue Code of 1954.

The information furnished shows that you were incorporated on May 3, 1968 exclusively for charitable, educational, and scientific purposes, including, for such purposes, the making of distributions to organizations that qualify as exempt organizations under section 501(c)(3) of the Internal Revenue Code of 1954.

You explain that your past activities have consisted of sponsoring seminars for the purpose of bringing together Washington's first elected school board and student representatives from all the city's secondary schools in order to explore ideas and proposals for improving education in the District of Columbia for all children.

You explain that your sole activity in the future will consist of a factual survey to provide the Board of Education with the necessary information elementary to good management and decision making. You state that you will collect, evaluate and analyze statistical data, and present it to the Board of Education and the courts. You explain that the Board will thus be able to take intelligent and legally sound action in its administration of the public schools.

On the basis of your stated purposes and the understanding that your operations will conform to those described in the information submitted, we have concluded that you are organized and operated exclusively for charitable and educational purposes and that you are exempt from Federal income tax as an organization described in section 501(c)(3) of the

Code. Any changes in operations from those described, or in your character or purposes, must be reported immediately to your District Director of Internal Revenue for consideration of their effect upon your exempt status. You must also report any change in your name or address.

You are not required to file Federal income tax returns so long as you retain an exempt status, unless you are subject to the tax on unrelated business income imposed by section 511 of the Code, in which event you are required to file Form 990-T. You are required to file Form 990-A, an annual information return, on or before the 15th day of the fifth month after the close of your annual accounting period which ends on the last day of February.

Contributions made to you are deductible by donors as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes under the provisions of sections 2055, 2106, and 2522 of the Code.

You are not liable for the taxes imposed under the Federal Insurance Contributions Act (social security taxes) unless you file a waiver of exemption certificate as provided in such act. You are not liable for the tax imposed under the Federal Unemployment Tax Act. Inquiries about the waiver of exemption certificate or social security taxes should be addressed to your District Director, as should any questions concerning excise, employment or other Federal taxes.

Every exempt organization is required to have an Employer Identification Number, regardless of whether it has any employees. This number should be entered in the designated space on your Federal returns filed and referred to on all correspondence with the Internal Revenue Service. If you do not have such a number, your District Director will take steps to see that one is issued to you at an early date.

Although we have held that you are exempt from Federal income tax, we have not ruled whether any of your activities, either present or proposed, is an unrelated trade or business. If you do conduct any unrelated trade or business, as defined in section 513 of the Code, you will be subject to tax on the unrelated business taxable income that you realize.

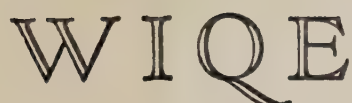
Washington Institute for Quality Education - 3 -

Your District Director, Baltimore, Maryland, is being advised of this action.

Very truly yours,

(Signed) John R. Barber

Chief, Rulings Section
Exempt Organizations Branch



WASHINGTON INSTITUTE FOR QUALITY EDUCATION
300 M STREET, S. W. • WASHINGTON, D. C. 20024
TELEPHONE (202) 554-3308

PROPOSAL FOR CONTINUATION OF
THE WASHINGTON INSTITUTE FOR QUALITY EDUCATION

The Washington Institute for Quality Education (WIQE) is a non-profit corporation in the District of Columbia whose purpose is to advance the quality of public education in Washington, D. C., through special programs described in section 501 (c) (3) of the Internal Revenue Code, and contributions to it are deductible by donors, as provided in section 170 of the code.

Enclosed are copies of our financial statements through February 28, 1971. WIQE was established in March, 1968, incorporated on May 3, 1968, and has been in operation since that time.

Our staff consists of a director and an administrative secretary. We have acquired data and are in the process of evaluating, analyzing, and presenting these data for our third and fourth publications in the series on education, which will be entitled The Damned Teachers and The Damned School Administrators and the Budget. Examples of questions raised by the data for these publications are, "How do Washington, D. C., school teachers fare in relation to San Francisco, Chicago, or Philadelphia school teachers?" "What similar measurable problems beset administrators?"

The effects of WIQE research methods are already being felt in many parts of the country. The basic research that went into The Damned Children was the same as that used in the United States District Court in the Hobson v. Hansen cases, which resulted in the landmark decisions on the D. C. schools by U. S. Appeals Court Judge J. Skelly Wright.

The United States Office of Education has adopted the guidelines first outlined in the 1967 Wright decision. The Washington Post reported on September 22, 1970, "The United States Office of Education has announced that it will require nationwide the same thing Judge J. Skelly Wright required here...: In any school district, comparable amounts of state and local money must be spent on every child." This article is attached, along with others that may be of interest to you.

WIQE proposes to enlarge its function in the light of the California Supreme Court decision of August 30, 1971, which decreed the following:

The California public school financing system, with its substantial dependence on local property tax and resultant wide disparities in school revenue, violates the equal protection clause of the Fourteenth Amendment.

We have determined that this funding scheme invidiously discriminates against the poor because it makes the quality of a child's education a function of the wealth of his parents and neighbors.

The state of California is thus faced with the same kind of statistical research that has been done in the District of Columbia by WIQE. We, therefore, propose to offer nationwide services to cities that are interested in painting the same kind of statistical picture of their public schools that has been successfully done in the Nation's Capital. This obviously requires an increase of finances.

Enclosed are copies of the first two reports in our series. These WIQE publications are designed to aid parents and others in identifying inequity in their schools and to provide a tool for reform. The Damned Information's objective is to acquaint parents with the laws governing their rights to these data in their particular states and cities. The Office of Education cannot enforce its own guidelines, as has been proved in the past, unless citizens are aware of the nature of the problems and can simultaneously press for change. It is in this context that WIQE proposes to be of assistance. The Post, on September 4, 1970, pointed out the importance of our first publication and research method in its article entitled "The Next Battle in Education: Equalization of School Funds."

For this year, we have enough money to function for approximately one more month, and we are seeking emergency grants pending a request for larger amounts of funds to expand our operations countrywide.

WIQE has been working on problems in education in cooperation with the Harvard Center for Law and Education, which wrote the preface for The Damned Children, and with The American University Law School and The University of Minnesota.

The final objective of WIQE is to point out existing inequities and to provide tools by which quantitative resources for public education can be distributed fairly and equitably. We have been successful with this in the District of Columbia (witness the Hobson II decision of May 25, 1971, handed down by Judge J. Skelly Wright of the United States District Court of the District of Columbia). These research tools are presented in such a manner as to be clearly understood and usable by center-city parents and interested citizens, so that they can initiate the many needed changes. We also have attempted through our publication, The Damned Information, to provide these parents with information on how to obtain data on their school systems.

As you can see from The Damned Children, WIQE has been instrumental in introducing proven basic research techniques (grocery store arithmetic), which can be utilized by center-city citizens, members of boards of education, and other non-professional educators. We are enclosing a few of the letters received from such groups.

Julius W. Hobson
Director
WIQE

November 18, 1971

enclosures

US Treasury Department

APR 7 1 57 PM '69



Internal Revenue Service Washington, DC 20224

Date: APR - 2 1969

In reply refer to: T:MS:EO:R:1
Form M-1155 JEG

Mr. Bardyl Rifat Tirana
700 Colorado Building
Washington, D.C. 20005

Dear Mr. Tirana:

There is enclosed a copy of a letter of this date addressed to the taxpayer whose name and address are given below. This copy is furnished in accordance with the authorization contained in power of attorney on file.

Very truly yours,

John R. Barber

Chief, Rulings Section
Exempt Organizations Branch

Enclosure:

Copy of Letter

Name and address of taxpayer	Washington Institute for Quality Education 1531 31st Street, N.W. Washington, D.C. 20007
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APR - 2 1968

T:MS:EO:R:1-JEG

Washington Institute for Quality
Education
1531 31st Street, N. W.
Washington, D. C. 20007

Gentlemen:

We have considered your application for exemption from Federal income tax as an organization described in section 501(c)(3) of the Internal Revenue Code of 1954.

The information furnished shows that you were incorporated on May 3, 1968 exclusively for charitable, educational, and scientific purposes, including, for such purposes, the making of distributions to organizations that qualify as exempt organizations under section 501(c)(3) of the Internal Revenue Code of 1954.

You explain that your past activities have consisted of sponsoring seminars for the purpose of bringing together Washington's first elected school board and student representatives from all the city's secondary schools in order to explore ideas and proposals for improving education in the District of Columbia for all children.

You explain that your sole activity in the future will consist of a factual survey to provide the Board of Education with the necessary information elementary to good management and decision making. You state that you will collect, evaluate and analyze statistical data, and present it to the Board of Education and the courts. You explain that the Board will thus be able to take intelligent and legally sound action in its administration of the public schools.

On the basis of your stated purposes and the understanding that your operations will conform to those described in the information submitted, we have concluded that you are organized and operated exclusively for charitable and educational purposes and that you are exempt from Federal income tax as an organization described in section 501(c)(3) of the

Code. Any changes in operations from those described, or in your character or purposes, must be reported immediately to your District Director of Internal Revenue for consideration of their effect upon your exempt status. You must also report any change in your name or address.

You are not required to file Federal income tax returns so long as you retain an exempt status, unless you are subject to the tax on unrelated business income imposed by section 511 of the Code, in which event you are required to file Form 990-T. You are required to file Form 990-A, an annual information return, on or before the 15th day of the fifth month after the close of your annual accounting period which ends on the last day of February.

Contributions made to you are deductible by donors as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes under the provisions of sections 2055, 2106, and 2522 of the Code.

You are not liable for the taxes imposed under the Federal Insurance Contributions Act (social security taxes) unless you file a waiver of exemption certificate as provided in such act. You are not liable for the tax imposed under the Federal Unemployment Tax Act. Inquiries about the waiver of exemption certificate or social security taxes should be addressed to your District Director, as should any questions concerning excise, employment or other Federal taxes.

Every exempt organization is required to have an Employer Identification Number, regardless of whether it has any employees. This number should be entered in the designated space on your Federal returns filed and referred to on all correspondence with the Internal Revenue Service. If you do not have such a number, your District Director will take steps to see that one is issued to you at an early date.

Although we have held that you are exempt from Federal income tax, we have not ruled whether any of your activities, either present or proposed, is an unrelated trade or business. If you do conduct any unrelated trade or business, as defined in section 513 of the Code, you will be subject to tax on the unrelated business taxable income that you realize.

Washington Institute for Quality Education - 3 -

Your District Director, Baltimore, Maryland, is being advised of this action.

Very truly yours,

(Signed) John R. Barber

Chief, Rulings Section
Exempt Organizations Branch

US Treasury Department

APR 7 1 51 PM '69



Internal Revenue Service

Washington, DC 20224

Date: APR - 2 1969

In reply refer to: T:MS:EO:R:1-
Form M-1155 JEG

▷ Mr. Bardyl Rifat Tirana
700 Colorado Building
Washington, D.C. 20005

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Very truly yours,

Clifford 15
Arum 6-10
Handwritten signature of John R. Barber in cursive.

Chief, Rulings Section
Exempt Organizations Branch

Enclosure:

Copy of Letter

Name and
address
of tax-
payer

Washington Institute for Quality Education
1531 31st Street, N.W.
Washington, D.C. 20007

APR - 2 1969

T:MS:EO:R:1-JEG

Washington Institute for Quality
Education
1531 31st Street, N. W.
Washington, D. C. 20007

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Washington Institute for Quality Education - 3 -

Your District Director, Baltimore, Maryland, is being advised of this action.

Very truly yours,

(Signed) John R. Barber

Chief, Rulings Section
Exempt Organizations Branch

Sent 2/10/71

Department of the Treasury
Internal Revenue Service
Mid-Atlantic Service Center
11601 Roosevelt Boulevard
Philadelphia, Pennsylvania 19020

Date Of This Notice
01-28-72 52 3

Forms
ANNUAL REPORT
Employer Identification Number
23-7006817

Tax Year Ended
02 1971
WASHINGTON INSTITUTE FOR QUALITY
EDUCATION
300 M ST SW
WASHINGTON DC 20007

Exempt Organization - No record of Required Forms

We have no record of receiving the forms identified above for the period shown. Unless excepted by law, a tax-exempt organization is required to file certain forms annually to indicate whether it still qualifies for exemption. Under the Tax Reform Act of 1969, a penalty of \$10 a day is imposed for each day the Form 990 is late, and an additional penalty of \$10 a day is imposed for each day the annual report of a private foundation, due on the same day as the return, is late.

If you have filed the forms or are not required to file them, please complete Part 1 or Part 2, as applicable, on the back of this notice, and return it to us within the next few days.

If you have not filed the required forms, please send them to us with the copy of this notice enclosed to help us identify your file. If you believe you can show reasonable cause for late filing, please include an explanation in Part 3 on the back of this notice, so that we can determine whether the penalties apply in this instance.

If your organization has a new mailing address, please enter it in Part 4 on the back of this notice so that we can correct our records.

If you have questions, you may contact any Internal Revenue office. Our people will be glad to help.

Thank you for your cooperation.

Part 1-Forms Previously Filed (Please enter name, address, and employer identification number shown on the forms.)

Name Washington Institute for Quality Education Employer Identification Number 237006817

Address (Number and Street, or Rural Route) 300 M St, SW

City, Town or Post Office, State, ZIP Code Wash., DC 20002-4

Date Filed 8/30/71 Internal Revenue Office Where Filed 11601 Roosevelt Blvd., Phila, Pa 19155

Part 2-Not Required to File

This organization did not file the forms because--

- ☐ We are not a private foundation and our gross receipts were not more than \$5,000. Form 990 is not required.
- ☐ We are a private foundation and our assets are under \$5,000. Annual report of private foundations is not required.

☒ Other Explanation
We received a notice from the Bureau of Internal Revenue dated NOV. 10, 1971, which declared us a private foundation. A copy of that notice is enclosed. At the time we filed our 990 form, we were not so classified. The 990 form with attachments was filed 8/30/71 with all of the necessary attachments. If the Internal Revenue Service wishes a duplicate of the 990 form and its attachments, please notify us.

Part 4-New Mailing Address

Signature of Authorized Officer William W. Hilsdon Telephone Number 554-3308 Date 2/10/72

ANNUAL REPORT FOR FOREIGN AND DOMESTIC NON PROFIT CORPORATIONS

DUE APRIL 15, 1969

Filing Fee \$1.00
Penalty ----- \$5.00 PENALTY DUE IF NOT FILED BY APRIL 15
Total \$1.00
DUPLICATE COPY TO BE RETAINED BY CORPORATION
MAKE CHECK PAYABLE TO RECORDER OF DEEDS, D. C.
NO RECEIPT WILL BE ISSUED; YOUR CHECK IS YOUR RECEIPT
MAIL REPORT TO: OFFICE OF RECORDER OF DEEDS, D. C. Corporation
Division, 6th and D Streets, N. W., Washington, D. C. 20001

1. Name of corporation

**WASHINGTON INSTITUTE FOR QUALITY
EDUCATION**

2. Organized under the laws of (insert)

District of Columbia, State or Country)

District of Columbia

3. If a foreign corporation, the address of its principal office in the State
or Country where organized

--

4. Name of registered agent and address of registered office in the
District of Columbia

**Mrs. Justine C. Lower
1531-31st Street, N. W.
Washington, D. C. 20007**

5. Brief statement of affairs conducted in the District of Columbia

**To collect, evaluate and analyze
statistical data concerning public
education in the District of Columbia
and present it to the D. C. Board of
Education and the courts.**

6. Name and address, including street and number of directors and officers

NAME

ADDRESS

Director	and Vice President: Rev. William A. Wendt, 16th & Newton NW, Wash.D.C.
Director	and Vice President: Rev. Henri A. Stines, 52nd & E. Capitol, Wash.DC
President	and Director: Tina Lower, 1531-31st St., N. W., Wash., D. C.
Vice President	and Director, James A. Washington, Jr., Howard U.Law School, D. C.
Secretary	Warren W. Morse (and Director), 1003 K St., N. W., Washington, D. C.
Treasurer	Tina Lower, 1535 - 31st, N. W., Wash., D. C.

Date **March 20, 1969**

By _____ (signature)

CORPORATE SEAL

Its ☒ Pres. ☐ Vice Pres. ☐ Sec'y
☐ Asst. Sec'y ☒ Treas. ☐ Asst. Treas.
☐ Receiver or Trustee

FILED

By

GOVERNMENT OF THE DISTRICT OF COLUMBIA

FINANCE OFFICE—REVENUE DIVISION

INCOME AND SALES TAX SECTION

APPLICATION FOR EXEMPTION FROM D. C. SALES AND USE TAX

(See Instructions on other side)

1a. Full name of organization

WASHINGTON INSTITUTE FOR QUALITY EDUCATION

b. Complete address (number, street, city and town, State and Postal ZIP Code)

1531-31st Street, N. W., Washington, D. C. 20007

2. Your organization is claiming exemption as being exclusively (check one or more purposes):

☐ Religious

☐ Charitable

☐ Scientific

☒ Educational

☐ Hospital

3a. Is the organization incorporated?

☒ Yes ☐ No

b. If "Yes," in which state or country?

D. C.

c. Date incorporated or organized

May 3, 1968

d. If not incorporated, what is form of organization?

--

4a. Does the organization currently have an exempt status under any provisions of the Federal Internal Revenue Code?

☐ Yes

☒ No

b. If not, have you applied for such exempt status?

☒ Yes

☐ No

c. Under which section(s) of the Internal Revenue Code has exemption been granted or claimed? **501(c)(3)**

5a. Are you the outgrowth or continuation of any form of predecessor(s)?

Yes

No

☒

If "Yes," attach a statement indicating the name of your predecessor(s), the period during which it was in existence, and the reasons for its termination. Submit copies of all papers by which the transfer of assets, if any, was effected.

b. Is capital stock issued and outstanding?

☒

If "Yes," attach a statement indicating (1) class or classes of such stock, (2) the number and par value of the shares, (3) the consideration for which issued, and (4) whether any dividends have been paid or whether your certificate of organization authorizes such payment on any class of such stock.

c. Have you made or do you plan to make any distribution of your property or surplus to shareholders or members?

☒

If "Yes," attach a statement containing full details, including (1) amounts or value, (2) source of funds or property distributed or to be distributed, and (3) basis of and authority for distribution or planned distribution.

d. Does any part or will any part of your receipts represent payment for services of any character rendered or to be rendered?

☒

If "Yes," attach a statement explaining in detail.

e. Have you made or do you plan to make any payments to members or shareholders for services rendered or to be rendered?

☒

If "Yes," attach a statement furnishing a detailed explanation of the amount so paid or to be paid and the character of the services rendered or to be rendered.

f. Does any part or do you plan to have any part of your net income inure to the benefit of any private shareholder or individual?

☒

If "Yes," attach a statement explaining in detail.

g. Are you affiliated with any other organization whether or not tax exempt?

☒

If "Yes," attach a statement giving name and nature of the organization and the affiliation.

6. Check principal source(s) of income:

☐ Dues

☒ Donations

☐ Rents

☐ Initiation fees

☐ Interest

☐ Receipts from business operations

☐ Assessments

☐ Dividends

☐ Other

7. Enter the date activities began in the District of Columbia.

May 3, 1968

SIGNATURE AND VERIFICATION

Under the penalties provided by law, I declare that I have examined this application, including accompanying statements, and to the best of my knowledge and belief it is true, correct and complete.

March 20, 1969

(Date)

(Signature of Officer)

President

(Title)

INSTRUCTIONS

You must attach to this application:

- a. If incorporated, a copy of your articles of incorporation, or if not incorporated, a copy of your constitution, articles of association, declaration of trust, or other document whereby you were created setting forth your aims and purposes, a copy of all amendments thereto, and any changes presently proposed.

- b. A copy of your bylaws or other similar code of regulations, all amendments thereto, and any changes presently proposed.

- c. A complete statement of assets and liabilities as of the end of your latest annual accounting period of operation (if you have operated).

- d. A statement of receipts and expenditures for your latest annual accounting period of operation (if you have operated).

- e. A copy of the latest ruling received from the Federal Internal Revenue Service concerning the status of your organization under the Federal income tax laws.

- f. A statement indicating generally the nature of activities carried on by your organization everywhere during the past twelve months.

This application is for the use of semipublic institutions in applying for exemption from D. C. Sales and Use Tax. The District of Columbia Sales Tax Act defines "semipublic institution" as follows:

"Semipublic institution" means any corporation, and any community chest, fund, or foundation, organized exclusively for religious, scientific, charitable, or educational purposes, including hospitals, no part of the net earnings of which inures to the benefit of any private shareholder or individual. For the purpose of this title an organization or institution which does not embrace the generally recognized relationship of teacher and student shall be deemed not to be operated for educational purposes." (underscoring supplied)

Mailing instructions:

Mail one copy of this form with the supporting data requested to:

**Finance Office—Revenue Division
Room 3153, Municipal Center
300 Indiana Avenue, N. W.
Washington, D. C. 20001**

GOVERNMENT OF THE DISTRICT OF COLUMBIA
DEPARTMENT OF GENERAL ADMINISTRATION

FINANCE OFFICE
REVENUE DIVISION



REPLY TO:
~~INCOME AND SALES TAX SECTION~~
ROOM 2034, MUNICIPAL CENTER
300 INDIANA AVENUE, N.W.
WASHINGTON, D. C. 20001

May 13, 1969

Washington Institute for Quality
Education
1531 31st Street N.W.
Washington, D.C. 20007

Gentlemen:

Based upon the evidence submitted, it is our opinion that you are not exempt from the District of Columbia Sales and Use Tax as a "semipublic institution" described in Section 118 of the District of Columbia Sales and Use Tax Act.

Section 118 of the Act reads as follows: " ' Semipublic institution' means any corporation, and any community chest, fund, or foundation, organized exclusively for religious, scientific, charitable, or educational purposes, including hospitals, no part of the net earnings of which inures to the benefit of any private shareholder or individual. For the purpose of this title an organization or institution which does not embrace the generally recognized relationship of teacher and student shall be deemed not to be operated for educational purposes."

Very truly yours,

O. F. Maltagliati
O. F. Maltagliati
Chief

Tax Audit and Liability Division

OFM/bjs

Notification Concerning Foundation Status

Do not write in this space
(For IRS use only)

<input type="checkbox"/>	Classification code
<input type="checkbox"/>	Letter code

Please print or type	Remove address label on front cover and place it here → → →	Name of organization	Location	Employer Identification Number
	Correct name, etc. if necessary.	Washington Institute for Quality Ed- / 237006817		
	Enter employer identification number at right only if incorrect or not shown on label.	Number and street		
		300 M Street, S. W.		
		City or town, State and ZIP code		
		Washington, D. C. 20024		

Please place an "X" in the one numbered block that applies to your organization, provide any additional information called for, and return the form promptly to the Internal Revenue Service Center, 11601 Roosevelt Boulevard, Philadelphia, Pennsylvania 19155. Do not check a block until you have read the instructions and Code definitions applicable to that block. Section references are to the Internal Revenue Code of 1954.

- 1 ☒ We are a private foundation within the meaning of section 509(a). (If you are a private foundation, are you claiming status as an operating foundation within the meaning of section 4942(j)(3)? ... ☐ Yes ☐ No If "Yes," attach a statement setting forth all the facts upon which you base your answer including an identification of the clause of section 4942(j)(3)(B) that is applicable.)

We are not a private foundation because we are:

- 2 ☐ A church. Section 170(b)(1)(A)(i).
- 3 ☐ A school. Section 170(b)(1)(A)(ii).
- 4 ☐ A hospital. Section 170(b)(1)(A)(iii).
- 5 ☐ A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii).
- 6 ☐ A Governmental unit. Section 170(b)(1)(A)(v).
- 7 ☐ An organization operated for the benefit of a college or university owned or operated by a Governmental unit. Section 170(b)(1)(A)(iv).
(Complete the Financial Schedule on page 2.)
- 8 ☐ An organization that normally receives a substantial part of its support from a Governmental unit or from the general public. Section 170(b)(1)(A)(vi).
(Complete the Financial Schedule on page 2.)
- 9 ☐ An organization that normally receives no more than 1/3 of its support from gross investment income and more than 1/3 of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions. Section 509(a)(2).
(Complete the Financial Schedule on page 2.)
- 10 ☐ An organization operated solely for the benefit of and in connection with one or more of the organizations described in 2 through 9 (or for the benefit of one or more organizations described in section 501(c)(4), (5), or (6) and also described in 9 above), but not controlled by disqualified persons other than foundation managers. Section 509(a)(3).
(Attach a statement identifying and describing the organization(s) for whose benefit you are operated and the relationship between you and the organization(s).)
- 11 ☐ An organization organized and operated to test for public safety. Section 509(a)(4).

- 12 ☐ We are not sure of our classification.
(Attach a copy of your most recently filed information return, Form 990-A, if you filed one, and a statement describing your operations and explaining why you are not sure of your classification. If you think you may be described in 7, 8, or 9, complete the Financial Schedule on page 2.)

I declare that I have examined the information entered on this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete. (Must be signed by a principal officer, manager, or authorized trustee of the organization.)

B. R. Turine

(Signature)

July 15, 1971

(Date)

Counsel

(Title)

Washington Institute for Quality Education
Employer Identification Number 237006817
Internal Revenue Service Form 4653

Statement in re Section 4942(j)(3)(B)

Washington Institute for Quality Education is an "operating foundation" within the meaning of Section 4942(j)(3), specifically qualifying under Section 4942(j)(3)(B)(i), in the following respects:

1. All of the assets of Washington Institute for Quality Education are devoted exclusively to its sole activity: completing an inventory of quantitative resources in education in the District of Columbia Public School system; taking such inventories in other center-city school systems in the United States; and interesting lay/parent groups in the District of Columbia as well as other cities in survey methods that can be used to determine the nature of their public schools.
2. All of the assets (except for office furniture and equipment), support, grants, contributions and other receipts of Washington Institute for Quality Education are expended on a current basis for salaries and other operating expenses required to carry out its charitable or educational purposes.

Department of the Treasury

Internal Revenue Service

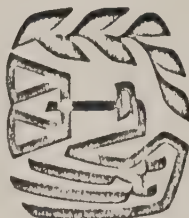
Washington, DC 20224

Date:

November 10, 1971

In reply refer to:

▷ Washington Institute for Quality Education
300 M Street, S. W.
Washington, D. C. 20024



Gentlemen:

In accordance with the notification you recently submitted, we have classified you as a private foundation as defined in section 509(a) of the Internal Revenue Code, and as an operating private foundation as defined in section 4942(j)(3).

Your classification as an operating private foundation is based on the assumption that your operations will be as stated in your notification. Any changes in your purposes, character, or method of operation must be reported to your District Director so he may consider the effect on your status.

Sincerely yours,

Chief, Rulings Section
Exempt Organizations Branch

11

Return of Organization
Exempt From Income Tax

1970

Department of the Treasury
Internal Revenue Service

Section 501(c) of the Internal Revenue Code

For the calendar year 1970, or other taxable year beginning March 1, 1970, and ending Feb. 28, 1971

Please type, print or attach label. See instruction M.	N	23-7006817	090	12	DO 52	Employer identification number (See instructions)	237006817
	A	WASHINGTON INSTITUTE FOR QUALITY EDUCATION				Date of exemption letter	8/30/71
		300 M ST SW				If exemption application is pending, check this block	<input type="checkbox"/>
	C	WASHINGTON DC 20007				Enter exemption Code paragraph 501(c) (3)	
Enter the name and address used on your return for 1969 (if the same as above, write "Same"). If none filed, give reason.						Nonexempt charitable trust (section 4947(a)(1)), check this block <input type="checkbox"/>	
Same							

All Organizations Complete Part I (lines 1 through 19)

If you are not a private foundation and item 4 is \$10,000 or less, only complete Part I. Do not complete Parts II and III.

Gross Receipts			
1	Gross dues and assessments from members and affiliates		
2	Gross contributions, gifts, grants and similar amounts received	41,500	00
3	Gross receipts from other sources	2,984	97
4	Total gross receipts. Add lines 1 through 3	44,484	97
Disbursements and Deductions			
5	Cost of goods sold	None	
6	Cost or other basis and sales expense of assets sold	None	
7	Gross income. Line 3 less lines 5 and 6	None	
8	Expenses attributable to gross income	None	
9	Disbursements for purposes for which exempt	45,952	26
Assets and Liabilities			
		Beginning of year	End of year
10	Total assets	6,321 17	5,053 88
11	Total liabilities	--	
12	Net worth	6,321 17	5,053 88
13	Have you engaged in any activities which have not previously been reported to the Internal Revenue Service? If "Yes," attach a detailed description of such activities	Yes	No X
14	Have you during the year (1) attempted to influence any national, State, or local legislation, or (2) participated or intervened in any political campaign? If "Yes," attach a detailed description of such activities and copies of any materials published in connection with such activities		X
15	Have any changes not previously reported to the Internal Revenue Service been made in your governing instrument, articles of incorporation, or bylaws, or other instruments of similar import? If "Yes," attach a copy of the changes		X
16	Is this a group return filed on behalf of subordinate organizations (which are covered by a group exemption letter)?		X
17	Have you filed a tax return on Form 990-T for this year?		X
18	Enter your principal activity codes from last page of instructions	059	
19	The books are in care of Julius W. Hobson Located at 300 M Street, S. W., Washington, D. C. 20024		
20	Excise taxes on private foundations—PAY IN FULL WITH RETURN		
	(a) Tax on investment income from Part III	None	
	(b) Taxes from attached Form 4720	None	

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

Date

Signature of officer or trustee

Date

Date

Signature of individual or firm preparing return

Address

0316 14

Organizations with Gross Receipts of More Than \$10,000 and Private Foundations Regardless of Amount of Gross Receipts—Complete Part II Depreciation

Receipts from Other Sources (line 3, Part I)

1 Gross receipts from all business activities (state nature). (Attach a statement explaining how each business activity not reported on Form 990-T contributed importantly to your exempt purpose. See instruction G.)

	None
	None
2 Interest	None
3 Dividends	None
4 Gross rents	None
5 Gross royalties	None
6 Gross amount received from sale of assets, excluding inventory items (attach schedule)	2,984.97
7 Other income (attach schedule—Do not include contributions, gifts, grants, etc.)	2,984.97
8 Total gross receipts from other sources. Enter here and on line 3, page 1	2,984.97

Expenses and Disbursements (lines 8 and 9, Part I)

	(A) Attributable to gross income	(B) For exempt purposes
9 Contributions, gifts, grants, and similar amounts paid		--
10 Disbursements to or for members		--
11 Compensation of officers, directors, and trustees		--
12 Other salaries and wages		--
13 Interest		--
14 Taxes		1,920.00
15 Rent		203.17
16 Depreciation (and depletion)	43,629.09	43,629.09
17 Other (attach schedule)		
18 Totals. Enter here and on lines 8 and 9, page 1		45,752.26

Balance Sheets

	Beginning of Taxable Year		End of Taxable Year	
	(A) Amount	(B) Total	(C) Amount	(D) Total
Assets				
19 Cash: (a) Savings and interest-bearing accounts	4,907.93	4,907.93	3,382.30	3,382.30
(b) Other				None
20 Accounts receivable net				None
21 Notes receivable net (attach schedule)				None
22 Inventories				
23 Gov't obligations: (a) U.S. and instrumentalities				None
(b) State, subdivisions thereof, etc.				None
24 Investments in nongovernmental bonds, etc. (attach schedule)				None
25 Investments in corporate stocks (attach schedule)				None
26 Mortgage loans (number of loans _____)				None
27 Other investments (attach schedule)	1,570.27			
28 Depreciable (depletable) assets (attach schedule)	157.03	1,413.24		1,671.53
(a) Less accumulated depreciation (depletion)				None
29 Land				None
30 Other assets (attach schedule)		6,321.17		5,053.88
31 Total assets (line 10, Part I)				
Liabilities				
32 Accounts payable				None
33 Contributions, gifts, grants, etc., payable				None
34 (a) Bonds and notes payable (attach schedule)				None
(b) Mortgages payable				None
35 Other liabilities (attach schedule)				None
36 Total liabilities (line 11, Part I)				
Net Worth				
37 Capital stock or principal fund				
38 Paid-in or capital surplus		6,321.17		5,053.88
39 Retained earnings or income fund		6,321.17		5,053.88
40 Total net worth				

WASHINGTON INSTITUTE FOR QUALITY EDUCATION
SCHEDULE A - Depreciation

Asset	Year Acquired	Cost	Previous Depreciation	Method	Life	Depreciation This Year
Calculator	1969	500.00	50.00	S.L.	10 yrs.	50.00
Office Furniture	1969	1070.27	107.03	S.L.	10 yrs.	107.03
Office Furniture	1970	<u>461.46</u>	<u> </u>	S.L.	10 yrs.	<u>46.14</u>
		\$2031.73	\$157.03			\$203.17

8/30/71

WIQE

300 M Street, SW

Instruction I

<u>Name</u>	<u>Position</u>	<u>Time Devoted to Position</u>	<u>Compensation</u>
Rev. William A. Wendt	Chairman	Nominal	None
Warren Morse	Secretary Treasurer	Nominal	None
Dr. Paul Cooke		Nominal	None
Tina C. Hobson		Nominal	None
Rev. Philip R. Newell, Jr.		Nominal	None
Rev. Channing Phillips		Nominal	None
Dr. Harland Randolph		Nominal	None
James A. Washington, Jr.		Nominal	None
Julius W. Hobson	Director	Full	\$23,633.05

WASHINGTON INSTITUTE FOR QUALITY EDUCATION

Financial Statement

Gross Receipts

Principal

Cummins Engine Foundation	\$26,500.00
Eugene and Agnes E. Meyer Foundation	5,000.00
Field Foundation	10,000.00
Cash from Sale of WIQE Book, THE DAMNED CHILDREN	<u>2,984.97</u>
	44,484.97

Expenses Attributable to Principal

Expenses - Factual Survey of Public Education and Compilation of State Public Information Laws

Salaries:

Director	\$22,742.85
Secretary (Administrative)	8,833.67
Statistical (Graphic)	2,580.25
Janitorial	192.00
Rent	1,920.00
Phone	1,165.60
Printing and Duplicating	3,959.34
Equipment (Typewriter and File Cabinet)	461.46
Legal Consultants	1,300.00
Travel	1,000.90
Petty Cash (Mailing, etc.)	546.49
Supplies	846.53
Depreciation	<u>203.17</u>
	45,752.26

Balance Sheet

Assets

	<u>3/1/70</u>	<u>2/28/71</u>
1. Cash	\$4,907.93	\$3,382.30
2. Office Furniture and Equipment	1,413.24	1,671.53
3. Other	<u>None</u>	<u>None</u>
	6,321.17	5,053.88

Liabilities and Net Worth

1. Liabilities Payable Within 1 Year	\$None	\$None
2. Other Liabilities	None	None
3. Net Worth	<u>6,321.17</u>	<u>5,053.88</u>
Total Liabilities and Net Worth	6,321.17	5,053.88

AMRAM, HAHN, SUNDLUN & SANDGROUND

PHILIP WERNER AMRAM
BRUCE G. SUNDLUN
GILBERT HAHN, JR.
MARK B. SANDGROUND
GERALD SCHER
BARDYL RIFAT TIRANA
JACK C. SANDO
ROGER F. LEWIS
DANIEL G. GROVE

COLORADO BUILDING
1341 G STREET, N. W.
WASHINGTON, D. C. 20005
TELEPHONE STERLING 3-3344
CABLE ADDRESS "HASUN"
INTL. TELEX 64273

July 23, 1971

James L. Kunen, Esq.
Executive Vice President
Eugene and Agnes E. Meyer Foundation
1730 Rhode Island Avenue, N.W.
Washington, D.C. 20036

Dear Jim:

As you know, I have served as counsel for Washington Institute for Quality Education, a foundation to which the Eugene and Agnes E. Meyer Foundation has made contributions.

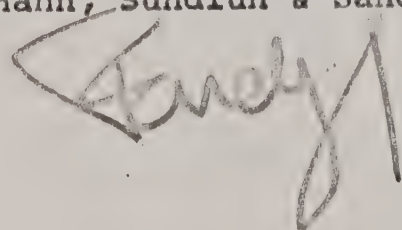
There is no question but that WIQE is a private foundation, and there is also no question in our opinion that WIQE is an operating foundation within the meaning of Section 4942(j)(3).

A copy of WIQE's Form 4653 is enclosed for your records.

Please let us know if you need any further information concerning WIQE.

Very truly yours,

Amram, Hahn, Sundlun & Sandground



BRT:dw
Enclosure
cc: Mr. Julius W. Hobson



WASHINGTON INSTITUTE FOR
QUALITY EDUCATION

FINANCIAL STATEMENT
March 1, 1969 to February 28, 1970

GROSS RECEIPTS

PRINCIPAL

Stern Family Fund	\$15,000.00
Philip M. Stern Family Fund	10,000.00
Institute for the Advancement of Urban Education	3,500.00
Cash on hand	1,848.15
	<u>\$30,348.15</u>

EXPENSES (CASH)

Salaries	
Director	\$15,500.00
Secretary (10 months)	4,344.38
Clerical (Statistical) (Graphic)	1,870.00
Janitorial	105.00
Rent	1,450.00
Telephone	854.33
Travel	1,460.00
Printing	611.85
Legal	26.50
Consultants	150.00
Conference	240.00
Petty Cash	300.00
Supplies	89.23
Equipment (office furniture)	1,983.93
	<u>\$28,940.22</u>

BALANCE SHEET

	<u>3/1/69</u>	<u>2/28/70</u>
Cash	\$1,848.15	\$1,407.93
Other	<u>None</u>	<u>None</u>
	\$1,848.15	\$1,407.93

LIABILITIES & NET WORTH

Liabilities payable in one year	\$ None	\$ None
Other liabilities	None	None
Net worth	<u>None</u>	<u>1,407.93</u>
Total liabilities & net worth	\$ None	\$1,407.93

972.7

$$\begin{array}{r} 984.45 \\ 181.15 \\ \hline 1165.60 \end{array}$$

Exempt From Income Tax

1970

Department of the Treasury
Internal Revenue Service

Section 501(c) of the Internal Revenue Code

For the calendar year 1970, or other taxable year beginning March 1, 1970, and ending Feb. 28, 1971Please type,
print or
attach label.
See instruction
M.

23-7006817 990 12 DO 52
WASHINGTON INSTITUTE FOR QUALITY
EDUCATION
300 M ST SW
WASHINGTON DC 20007

Employer identification number
(See instructions)

237006817

Date of exemption letter

8/30/71

If exemption application is
pending, check this block ☐Enter the name and address used on your return for 1969 (if the same as above, write "Same"). If none filed, give reason.
SameEnter exemption Code paragraph
501(c) (3)Nonexempt charitable trust
(section 4947(a)(1)), check
this block ☐

All Organizations Complete Part I (lines 1 through 19)

If you are not a private foundation and item 4 is \$10,000 or less, only complete Part I. Do not complete Parts II and III.

Gross Receipts

1 Gross dues and assessments from members and affiliates		
2 Gross contributions, gifts, grants and similar amounts received	41,500	00
3 Gross receipts from other sources	2,984	97
4 Total gross receipts. Add lines 1 through 3	44,484	97

Disbursements and Deductions

5 Cost of goods sold	None	
6 Cost or other basis and sales expense of assets sold	None	
7 Gross income. Line 3 less lines 5 and 6	None	
8 Expenses attributable to gross income	None	
9 Disbursements for purposes for which exempt	45,952	26

Assets and Liabilities

	Beginning of year	End of year
10 Total assets	6,321 17	5,053 88
11 Total liabilities	--	
12 Net worth	6,321 17	5,053 88

13 Have you engaged in any activities which have not previously been reported to the Internal Revenue Service? If "Yes," attach a detailed description of such activities	Yes	No
		X
14 Have you during the year (1) attempted to influence any national, State, or local legislation, or (2) participated or intervened in any political campaign? If "Yes," attach a detailed description of such activities and copies of any materials published in connection with such activities		X
15 Have any changes not previously reported to the Internal Revenue Service been made in your governing instrument, articles of incorporation, or bylaws, or other instruments of similar import? If "Yes," attach a copy of the changes		X
16 Is this a group return filed on behalf of subordinate organizations (which are covered by a group exemption letter)?		X
17 Have you filed a tax return on Form 990-T for this year?		X

18 Enter your principal activity codes from last page of instructions 059

19 The books are in care of ▶ Julius W. Hobson
Located at ▶ 300 M Street, S. W., Washington, D. C. 20024

20 Excise taxes on private foundations—PAY IN FULL WITH RETURN	None
(a) Tax on investment income from Part III	None
(b) Taxes from attached Form 4720	None

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

Date

Signature of officer or trustee

Title

Date

Signature of individual or firm preparing return

Address

600-10-813-1

Part II Organizations with Gross Receipts of More Than \$10,000 and Private Foundations Regardless of Amount of Gross Receipts—Complete Part II Depreciation

Receipts from Other Sources (line 3, Part I)

1 Gross receipts from all business activities (state nature). (Attach a statement explaining how each business activity not reported on Form 990-T contributed importantly to your exempt purpose. See instruction G.)		
		None
2 Interest		None
3 Dividends		None
4 Gross rents		None
5 Gross royalties		None
6 Gross amount received from sale of assets, excluding inventory items (attach schedule)		2,984.97
7 Other income (attach schedule—Do not include contributions, gifts, grants, etc.)		2,984.97
8 Total gross receipts from other sources. Enter here and on line 3, page 1		2,984.97

Expenses and Disbursements (lines 8 and 9, Part I)

	(A) Attributable to gross income	(B) For exempt purposes
9 Contributions, gifts, grants, and similar amounts paid		
10 Disbursements to or for members		
11 Compensation of officers, directors, and trustees		
12 Other salaries and wages		
13 Interest		
14 Taxes		1,920.00
15 Rent		203.17
16 Depreciation (and depletion)		
17 Other (attach schedule)	43,629.09	43,629.09
18 Totals. Enter here and on lines 8 and 9, page 1		45,752.26

Balance Sheets

	Beginning of Taxable Year		End of Taxable Year	
	(A) Amount	(B) Total	(C) Amount	(D) Total
Assets				
19 Cash: (a) Savings and interest-bearing accounts	4,907.93	4,907.93	3,382.30	3,382.30
(b) Other				None
20 Accounts receivable net				None
21 Notes receivable net (attach schedule)				None
22 Inventories				
23 Gov't obligations: (a) U.S. and instrumentalities				None
(b) State, subdivisions thereof, etc.				None
24 Investments in nongovernmental bonds, etc. (attach schedule)				None
25 Investments in corporate stocks (attach schedule)				None
26 Mortgage loans (number of loans _____)				None
27 Other investments (attach schedule)	1,570.27			
28 Depreciable (depletable) assets (attach schedule)	157.03	1,413.24		1,671.53
(a) Less accumulated depreciation (depletion)				None
29 Land				None
30 Other assets (attach schedule)		6,321.17		5,053.88
31 Total assets (line 10, Part I)				
Liabilities				
32 Accounts payable				None
33 Contributions, gifts, grants, etc., payable				None
34 (a) Bonds and notes payable (attach schedule)				None
(b) Mortgages payable				None
35 Other liabilities (attach schedule)				None
36 Total liabilities (line 11, Part I)				
Net Worth				
37 Capital stock or principal fund				
38 Paid-in or capital surplus		6,321.17		5,053.88
39 Retained earnings or income fund		6,321.17		5,053.88
40 Total net worth				

WASHINGTON INSTITUTE FOR
QUALITY EDUCATION

Financial Statement
March 1, 1970 to June 30, 1970

Gross Receipts

1. Principal -		
Eugene & Agnes E. Meyer Foundation	\$5,000.00	
Cummins Engine Foundation	13,250.00	
Field Foundation	<u>10,000.00</u>	\$28,250.00

Expenses Attributable to Principal

1. Expenses - Factual Survey of Public Education

Salaries		
Director	5,500.00	
Secretary (Administrator)	3,271.00	
Clerical (Statistical-Graphic)	536.00	
Janitorial services	40.00	
Rent	600.00	
Telephone	321.38	
Travel expense	732.00	
Printing and duplicating	134.71	
Office equipment rental and insurance	378.78	
Clerical office help	301.84	
Consultants - statistical fees	320.00	
Supplies	285.23	
Petty cash and miscellaneous	<u>568.81</u>	\$12,983.75

BALANCE SHEET

	<u>Assets</u>	<u>3/1/70</u>	<u>6/30/70</u>
1. Cash		\$4,907.93	\$20,174.18
2. Office furniture and equipment		1,413.24	1,413.24
3. Other		None	None
Total Assets		<u>\$6,321.17</u>	<u>\$21,587.42</u>

Liabilities and Net Worth

1. Liabilities payable within one year	\$ None	\$None
2. Other liabilities	None	None
3. Net worth	6,321.17	21,587.42
Total Liabilities and Net Worth	<u>\$6,321.17</u>	<u>\$21,587.42</u>

WASHINGTON INSTITUTE FOR
QUALITY EDUCATION

FINANCIAL STATEMENT
July 1, 1970 to June 30, 1971

GROSS RECEIPTS

PRINCIPAL

Cummins Engine Foundation	\$23,250.00
Cash on hand	16,674.18
Cash from sale of WIQE booklet: <u>The Damned Children</u>	<u>2,984.97</u>
	\$42,909.15

EXPENSES (CASH)

Salaries:	
Director	\$13,646.61
Secretary (Administrator)	7,545.22
Statistical (Graphic)	2,509.50
Janitorial	162.00
Rent	1,920.00
Telephone	763.54
Travel	551.00
Printing	3,165.36
Consultants (Legal)	2,004.00
Petty Cash	375.00
Supplies	496.07
Equipment (Xerox rental)	<u>286.93</u>
	\$33,425.23

BALANCE SHEET

	<u>7/1/70</u>	<u>6/30/71</u>
Cash	\$16,674.18	\$9,483.92
Other	<u>None</u> \$16,674.18	<u>None</u> \$9,483.92

LIABILITIES & NET WORTH

Liabilities payable in one year	\$6,690.00	\$6,690.00
Other liabilities	None	None
Total liabilities & net worth	<u>6,690.00</u> \$6,690.00	<u>6,690.00</u> \$2,793.92

WASHINGTON INSTITUTE FOR
QUALITY EDUCATION

Financial Statement
March 1, 1969 to February 28, 1970

Gross Receipts

1. Principal -

Stern Family Fund	\$15,000.00	
Philip M. Stern Family Fund	10,000.00	
Institute for the Advancement of Urban Education	3,500.00	
Behavioral Research Laboratories	<u>3,500.00</u>	\$32,000

Expenses Attributable to Principal

1. Expenses - Factual Survey of Public Education

Salaries		
Director	15,500.00	
Secretary (10 months)	4,344.38	
Clerical (statistical-graphic)	1,870.00	
Janitorial services	105.00	
Rent	1,450.00	
Telephone	854.33	
Travel expense	1,460.00	
Printing and duplicating	611.85	
Legal expense	26.50	
Consultants - statistical fees	150.00	
Conference Statler Hotel, D.C.	240.00	
Petty cash and miscellaneous	300.00	
Supplies	89.23	
Depreciation - Schedule A (Office furniture and equipment)	<u>570.69</u>	\$27,526.98

BALANCE SHEET

	<u>Assets</u>	<u>3/1/69</u>	<u>2/28/70</u>
1. Cash		\$1,848.15	4,907.93
2. Office furniture and equipment		None	1,413.24
3. Other		None	None
Total Assets		<u>\$1,848.15</u>	<u>\$6,321.17</u>

Liabilities and Net Worth

1. Liabilities payable within one year	\$ None	\$ None
2. Other liabilities	None	None
3. Net worth	<u>1,848.15</u>	<u>6,321.17</u>
Total Liabilities and Net Worth	<u>\$1,848.15</u>	<u>\$6,321.17</u>

WASHINGTON INSTITUTE FOR QUALITY EDUCATION
SCHEDULE A - Depreciation

Asset	Year Acquired	Cost	Life	Method	Depreciation This Year
Calculator	1969	\$500.00	10 yrs.	S.L.	\$50.00
Underwood Typewriter	1969	78.52	10 yrs.	S.L.*	78.52*
IBM Typewriter	1969	335.14	10 yrs.	S.L.*	335.14*
Office Furni- ture	1969	1,070.27	10 yrs.	S.L.	<u>107.03</u> \$570.69

*Lost due to theft during fiscal year.

WASHINGTON INSTITUTE FOR
QUALITY EDUCATION

Financial Statement
March 1, 1969 to February 28, 1970

Gross Receipts

1. Principal -

Stern Family Fund	\$15,000.00	
Philip M. Stern Family Fund	10,000.00	
Institute for the Advancement of Urban Education	3,500.00	
Behavioral Research Laboratories	<u>3,500.00</u>	\$32,000

Expenses Attributable to Principal

1. Expenses - Factual Survey of Public Education

Salaries		
Director	15,500.00	
Secretary (10 months)	4,344.38	
Clerical (statistical-graphic)	1,870.00	
Janitorial services	105.00	
Rent	1,450.00	
Telephone	854.33	
Travel expense	1,460.00	
Printing and duplicating	611.85	
Legal expense	26.50	
Consultants - statistical fees	150.00	
Conference Statler Hotel, D.C.	240.00	
Petty cash and miscellaneous	300.00	
Supplies	89.23	
Depreciation - Schedule A (Office furniture and equipment)	<u>570.69</u>	\$27,526.98

BALANCE SHEET

	<u>Assets</u>	<u>3/1/69</u>	<u>2/28/70</u>
1. Cash		\$1,848.15	4,907.93
2. Office furniture and equipment		None	1,413.24
3. Other		None	None
Total Assets		<u>\$1,848.15</u>	<u>\$6,321.17</u>

Liabilities and Net Worth

1. Liabilities payable within one year	\$ None	\$ None
2. Other liabilities	None	None
3. Net worth	<u>1,848.15</u>	<u>6,321.17</u>
Total Liabilities and Net Worth	<u>\$1,848.15</u>	<u>\$6,321.17</u>

WASHINGTON INSTITUTE FOR QUALITY EDUCATION
 SCHEDULE A - Depreciation

Asset	Year Acquired	Cost	Life	Method	Depreciation This Year
Calculator	1969	\$500.00	10 yrs.	S.L.	\$50.00
Underwood Typewriter	1969	78.52	10 yrs.	S.L.*	78.52*
IBM Typewriter	1969	335.14	10 yrs.	S.L.*	335.14*
Office Furni- ture	1969	1,070.27	10 yrs.	S.L.	<u>107.03</u> \$570.69

*Lost due to theft during fiscal year.

WASHINGTON INSTITUTE FOR
QUALITY EDUCATION

FINANCIAL STATEMENT
July 1, 1970 to June 30, 1971

GROSS RECEIPTS

PRINCIPAL

Cummins Engine Foundation	\$23,250.00
Cash on hand	16,674.18
Cash from sale of WQES booklet: <u>The Damned Children</u>	<u>2,984.97</u>
	\$42,909.15

EXPENSES (CASH)

Salaries:	
Director	\$13,646.61
Secretary (Administrator)	7,547.22
Statistical (Graphic)	2,509.50
Janitorial	1,062.00
Rent	1,920.00
Telephone	763.54
Travel	551.00
Printing	3,165.36
Consultants (Legal)	2,004.00
Petty Cash	375.00
Supplies	496.07
Equipment (Xerox rental)	286.93
	<u>\$33,425.23</u>

BALANCE SHEET

	<u>7/1/70</u>	<u>6/30/71</u>
Cash	\$16,674.18	\$9,483.92
Other	<u>None</u>	<u>None</u>
	\$16,674.18	\$9,483.92

LIABILITIES & NET WORTH

Liabilities payable in one year	\$6,690.00	\$6,690.00
Other liabilities	None	None
Total liabilities & net worth	<u>6,690.00</u>	<u>6,690.00</u>
	\$6,690.00	\$2,793.92

M E M O R A N D U M

TO:

FROM: Julius W. Hobson, Director, Washington Institute for Quality Education, 300 M Street, S.W., Washington, D.C. 20024

SUBJ: Funding of WIQE March 1, 1971 through February 28, 1972

Enclosed are documents which make up a formal request for funding of WIQE for another year.

See enclosures.

Budget
Financial Statement
Organizations Reveiving & Requesting the WIQE Booklet
Newspaper Clippings
Proposal for Continuation of WIQE
Letters of Praise
Center Forum
The Damned Children

Estimated Budget for Continuation of
A Factual Survey of Public Education
in the District of Columbia and Other Cities
March 1, 1971 Through February 28, 1972

A. Project Director, annual salary		\$17,500
B. Project Secretary & Administrative Assistant, annual salary		8,000
C. Project Statistician & Graphic Artist, annual salary		9,000
D. Legal Expenses:		
1. Legal Consultant	\$2,000*	
2. Printing & Binding	<u>2,400</u>	4,400
E. Office Expenses:		
1. Rent	3,600	
2. Telephone	1,600	
3. Duplicating services	1,000	
4. Furniture & Supplies	1,500	
5. Postage - Mailing	1,100	
6. Miscellaneous	<u>500</u>	9,300
F. Travel		<u>2,800</u>
		\$51,000

*This includes fees for outside consultants

8/30/71
WIQE
300 M Street, SW

Instruction I

<u>Name</u>	<u>Position</u>	<u>Time Devoted to Position</u>	<u>Compensation</u>
Rev. William A. Wendt	Chairman	Nominal	None
Warren Morse	Secretary Treasurer	Nominal	None
Dr. Paul Cooke		Nominal	None
Tina C. Hobson		Nominal	None
Rev. Philip R. Newell, Jr.		Nominal	None
Rev. Channing Phillips		Nominal	None
Dr. Harland Randolph		Nominal	None
James A. Washington, Jr.		Nominal	None
Julius W. Hobson	Director	Full	\$23,633.05

MARCH 1, 1970 THROUGH FEBRUARY 28, 1971

WASHINGTON INSTITUTE FOR QUALITY EDUCATION

Financial Statement

Gross Receipts

Principal

Cummins Engine Foundation	\$26,500.00
Eugene and Agnes E. Meyer Foundation	5,000.00
Field Foundation	10,000.00
Cash from Sale of WIQE Book, THE DAMNED CHILDREN	<u>2,984.97</u>
	44,484.97

Expenses Attributable to Principal

Expenses - Factual Survey of Public Education and Compilation of
State Public Information Laws

Salaries:

Director	\$22,742.85
Secretary (Administrative)	8,833.67
Statistical (Graphic)	2,580.25
Janitorial	192.00
Rent	1,920.00
Phone	1,165.60
Printing and Duplicating	3,959.34
Equipment (Typewriter and File Cabinet)	461.46
Legal Consultants	1,300.00
Travel	1,000.90
Petty Cash (Mailing, etc.)	546.49
Supplies	846.53
Depreciation	<u>203.17</u>
	45,752.26

Balance Sheet

<u>Assets</u>	<u>3/1/70</u>	<u>2/28/71</u>
1. Cash	\$4,907.93	\$3,382.30
2. Office Furniture and Equipment	1,413.24	1,671.53
3. Other	<u>None</u>	<u>None</u>
	6,321.17	5,053.88

Liabilities and Net Worth

1. Liabilities Payable Within		
1 Year	\$None	\$None
2. Other Liabilities	None	None
3. Net Worth	<u>6,321.17</u>	<u>5,053.88</u>
Total Liabilities and Net Worth	6,321.17	5,053.88

WASHINGTON INSTITUTE FOR QUALITY EDUCATION

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2. Other Liabilities	None	None
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Total Liabilities and Net Worth	6,321.17	5,053.88

WASHINGTON INSTITUTE FOR QUALITY EDUCATION
SCHEDULE 2 - Other Expenses

Salaries:

Director	\$22,742.85
Secretary (Administrative)	8,833.67
Statistical (Graphic)	2,580.25
Janitorial	192.00
Phone	1,165.60
Printing and Duplicating	3,959.34
Equipment (Typewriter and File Cabinet)	461.46
Legal Consultants	1,300.00
Travel	1,000.90
Petty Cash (Mailing, etc.)	546.49
Supplies	<u>846.53</u>
	43,629.09

WASHINGTON INSTITUTE FOR QUALITY EDUCATION
SCHEDULE 2 - Other Expenses

Salaries:

Director	\$22,742.85
Secretary (Administrative)	8,833.67
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Janitorial	192.00
Phone	1,165.60
Printing and Duplicating	3,959.34
Equipment (Typewriter and File Cabinet)	461.46
Legal Consultants	1,300.00
Travel	1,000.90
Petty Cash (Mailing, etc.)	546.49
Supplies	846.53
	<hr/>
	43,629.09

WASHINGTON INSTITUTE FOR QUALITY EDUCATION
SCHEDULE A - Depreciation

Asset	Year Acquired	Cost	Previous Depreciation	Method	Life	Depreciation This Year
Calculator	1969	500.00	50.00	S.L.	10 yrs.	50.00
Office Furniture	1969	1070.27	107.03	S.L.	10 yrs.	107.03
Office Furniture	1970	<u>461.46</u>	<u> </u>	S.L.	10 yrs.	<u>46.14</u>
		\$2031.73	\$157.03			\$203.17

Exempt From Income Tax

1970

Department of the Treasury
Internal Revenue Service

Section 501(c) of the Internal Revenue Code

For the calendar year 1970, or other taxable year beginning March 1, 1970, and ending Feb. 28, 1971

Please type, print or attach label. See instruction M.	N	23-7006817	990	12	00	52	Employer identification number (See instructions)
	A	WASHINGTON INSTITUTE FOR QUALITY EDUCATION					237006817
		300 M ST SW					Date of exemption letter
	C	WASHINGTON	DC		20007		8/30/71
Enter the name and address used on your return for 1969 (if the same as above, write "Same"). If none filed, give reason.							If exemption application is pending, check this block <input type="checkbox"/>
Same							Enter exemption Code paragraph
							501(c) (3)
All Organizations Complete Part I (lines 1 through 19)							Nonexempt charitable trust (section 4947(a)(1)), check this block <input type="checkbox"/>

If you are not a private foundation and item 4 is \$10,000 or less, only complete Part I. Do not complete Parts II and III.

Gross Receipts			
1	Gross dues and assessments from members and affiliates		
2	Gross contributions, gifts, grants and similar amounts received	41,500	00
3	Gross receipts from other sources	2,984	97
4	Total gross receipts. Add lines 1 through 3	44,484	97
Disbursements and Deductions			
5	Cost of goods sold	None	
6	Cost or other basis and sales expense of assets sold	None	
7	Gross income. Line 3 less lines 5 and 6	None	
8	Expenses attributable to gross income	None	
9	Disbursements for purposes for which exempt	45,952	26
Assets and Liabilities		Beginning of year	End of year
10	Total assets	6,321	17
11	Total liabilities	--	
12	Net worth	6,321	17
		5,053	88
		5,053	88
13	Have you engaged in any activities which have not previously been reported to the Internal Revenue Service? If "Yes," attach a detailed description of such activities	Yes	No
			X
14	Have you during the year (1) attempted to influence any national, State, or local legislation, or (2) participated or intervened in any political campaign? If "Yes," attach a detailed description of such activities and copies of any materials published in connection with such activities		X
15	Have any changes not previously reported to the Internal Revenue Service been made in your governing instrument, articles of incorporation, or bylaws, or other instruments of similar import? If "Yes," attach a copy of the changes		X
16	Is this a group return filed on behalf of subordinate organizations (which are covered by a group exemption letter)?		X
17	Have you filed a tax return on Form 990-T for this year?		X
18	Enter your principal activity codes from last page of instructions	059	
19	The books are in care of ▶ Julius W. Hobson Located at ▶ 300 M Street, S. W., Washington, D. C. 20024		
20	Excise taxes on private foundations—PAY IN FULL WITH RETURN		
	(a) Tax on investment income from Part III	None	
	(b) Taxes from attached Form 4720	None	

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

8-30-71

Date

Julius W. Hobson

Signature of officer or trustee

Director

Title

Date

Signature of individual or firm preparing return

Address

501-10-813-1-1

Part II Organizations with Gross Receipts of More Than \$10,000 and Private Foundations Regardless of Amount of Gross Receipts—Complete Part II Depreciation

Receipts from Other Sources (line 3, Part I)

1 Gross receipts from all business activities (state nature). (Attach a statement explaining how each business activity not reported on Form 990-T contributed importantly to your exempt purpose. See instruction G.)		
		None
2 Interest		None
3 Dividends		None
4 Gross rents		None
5 Gross royalties		None
6 Gross amount received from sale of assets, excluding inventory items (attach schedule)		2,984.97
7 Other income (attach schedule—Do not include contributions, gifts, grants, etc.)		2,984.97
8 Total gross receipts from other sources. Enter here and on line 3, page 1		2,984.97

Expenses and Disbursements (lines 8 and 9, Part I)

	(A) Attributable to gross income	(B) For exempt purposes
9 Contributions, gifts, grants, and similar amounts paid		—
10 Disbursements to or for members		—
11 Compensation of officers, directors, and trustees		—
12 Other salaries and wages		—
13 Interest		—
14 Taxes		1,920.00
15 Rent		203.17
16 Depreciation (and depletion)		43,629.09
17 Other (attach schedule)	43,629.09	43,629.09
18 Totals. Enter here and on lines 8 and 9, page 1		45,752.26

Balance Sheets

	Beginning of Taxable Year		End of Taxable Year	
	(A) Amount	(B) Total	(C) Amount	(D) Total
Assets				
19 Cash: (a) Savings and interest-bearing accounts	4,907.93	4,907.93	3,382.30	3,382.30
(b) Other				None
20 Accounts receivable net				None
21 Notes receivable net (attach schedule)				None
22 Inventories				None
23 Gov't obligations: (a) U.S. and instrumentalities				None
(b) State, subdivisions thereof, etc.				None
24 Investments in nongovernmental bonds, etc. (attach schedule)				None
25 Investments in corporate stocks (attach schedule)				None
26 Mortgage loans (number of loans _____)				None
27 Other investments (attach schedule)	1,570.27			
28 Depreciable (depletable) assets (attach schedule)	157.03	1,413.24		1,671.53
(a) Less accumulated depreciation (depletion)				None
29 Land				None
30 Other assets (attach schedule)		6,321.17		5,053.88
31 Total assets (line 10, Part I)				
Liabilities				
32 Accounts payable				None
33 Contributions, gifts, grants, etc., payable				None
34 (a) Bonds and notes payable (attach schedule)				None
(b) Mortgages payable				None
35 Other liabilities (attach schedule)				None
36 Total liabilities (line 11, Part I)				
Net Worth				
37 Capital stock or principal fund				
38 Paid-in or capital surplus		6,321.17		5,053.88
39 Retained earnings or income fund		6,321.17		5,053.88
40 Total net worth				

